

# 2001 CALIFORNIA FORM 540 2EZ TAX BOOKLET

Members of the  
Franchise Tax Board:

Kathleen Connell, Chair  
Claude Parrish, Member  
B. Timothy Gage, Member



Paper...  
or  
Plastic?



pages 2-3



pages 4-5



Form 540 2EZ  
page 13



Having all the  
right forms on hand!



No math!



No midnight trip to  
the post office!

# What Would Make Filing Your Taxes Easier?



No watching the mailbox  
for your refund check!



Having your refund  
in 5-7 days!

*Sound good? Then you are ready to...*

## e-file

With Internet access you  
can e-file...it's easy, fast  
and secure! See the  
next page for details.



## TeleFile

With a touch-tone phone,  
you can TeleFile...it's easy,  
fast and free! See page 4  
for details.



*To file by mail, see Form 540 2EZ in the middle of this book. Instructions begin on page 13.*

# e-file your taxes!

---

## *Easy, fast and secure...*

Prepare and file your federal and state tax returns electronically.

## Do It Yourself!

- **Get the tax preparation software:**

Go online to use web-based tax preparation software. Or you may buy it from a retail establishment. Some online software is free to use and to e-file. For more information, go to our Website at **www.ftb.ca.gov** and check out the list of e-file providers accepted by the Franchise Tax Board (FTB).

- **Keep your data secure:**

You must use a pre-assigned customer service number (CSN) to identify yourself. Your CSN is inside the label holder on the front of this booklet. If you are married filing joint, you will also need to get a CSN for your spouse (the second name listed on the label). Go to our Website at **www.ftb.ca.gov**

California law prohibits disclosure of your tax information except as specifically authorized by law.

- **Know that your return was filed:**

Go back online and get acknowledgements that the IRS and the FTB received your returns.

- **Enjoy e-file convenience:**

You can file online 24 hours a day, seven days a week beginning January 11, 2002. You can request direct deposit and have your refund deposited to your account 5-7 days after you file. Or, if you owe, you can request electronic funds withdrawal from your account on a date you choose.



## *Ready to join millions of Californians and e-file?*

---

Great! Go to **www.ftb.ca.gov** or ask your tax preparer to e-file your return for you.

Many preparers throughout California are approved by the IRS and the FTB to transmit your return electronically. Check out the locator service on our Website to find an e-file provider near you.



# TeleFile

*Fast, free, easy and available 24 hours a day if you:*

- Filed a federal or California return last year, and
- Can use the same filing status as last year

*Starting January 2, 2002, prepare and file your California tax return from a touch-tone phone. Follow these steps:*

**Step 1.** Fill out the TeleFile Tax Record, lines A through J.



**Refundable Child and Dependent Care Expenses Credit** – If you qualify for the similar federal credit and your California adjusted gross income is \$100,000 or less, claim the credit using Form 540A or Form 540. The easiest way to claim the credit is to e-file. This credit is not available on TeleFile or Form 540 2EZ.

**Step 2.** Gather all your Forms W-2 and 1099.

You will need to quickly enter information from these forms when you make your call.

**Step 3.** Make your call.\*

TeleFile will ask you to enter information from your TeleFile Tax Record, your Forms W-2 (sample below), and Forms 1099. It will figure your income and tax and give you credit for your exemptions, standard deduction, and the nonrefundable renter's credit (if you qualify).

**Step 4.** Record your tax information on the TeleFile Tax Record.

At the end of your call, TeleFile will give you the amounts for your taxable income, refund (or tax due), and a confirmation number to let you know that FTB received your return.

**Step 5.** Sign and date the TeleFile Tax Record and keep it with your tax records. Relax! Your refund is on its way!



\*If you do not want to TeleFile, you can e-file or use Form 540 2EZ. Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) or see page 13 for the instructions for Form 540 2EZ.



a Control number		22222	Void	For Official Use Only ► OMB No. 1545-0008	
b Employer identification number				1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code				3 Social security wages	4 Social security tax withheld
				5 Medicare wages and tips	6 Medicare tax withheld
				7 Social security tips	8 Allocated tips
d Employee's social security number				9 Advance EIC payment	10 Dependent care benefits
e Employee's name (first, middle initial, last)				11 Nonqualified plans	12a See Instructions for box 12
				13 Statutory employee <input type="checkbox"/> Retirement Plan <input type="checkbox"/> Third Party Sick Pay <input type="checkbox"/>	12b
					\$
					\$
f Employee's address and ZIP code				14 Other	12c
					\$
					12d
					\$
15 State	Employer's state I.D. no.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
		\$	\$	\$	\$
		\$	\$	\$	\$
					20 Locality name
Form <b>W-2</b> Wage and Tax Statement <b>2001</b>					

2001<sup>+</sup>

## California TeleFile Tax Record

540TEL

Fill in  
Line A  
through  
Line J.  
See page 4.

**A Customer Service Number (CSN).** Enter the 4-digit CSN from inside the label holder on the front of this booklet. If you lose your CSN, go to [www.ftb.ca.gov](http://www.ftb.ca.gov) or call (800) 338-0505.

Your CSN

--	--	--	--

**B Social Security Number.**

Your social security number

--	--	--	--	--	--	--	--

Spouse's social security number

--	--	--	--	--	--	--	--

**C Filing status code.** Single, enter 1; Married filing joint, enter 2; Head of household, enter 4; Qualifying widow(er), (year spouse died \_\_\_\_\_), enter 5.

Code

--

**D Can your parents (or someone else) claim you (or your spouse, if married) as a dependent on their 2001 tax return?**

You: ☐ Yes ☐ No  
Your spouse: ☐ Yes ☐ No

**E Dependents:** Enter in the box the number of dependents you are entitled to claim. Enter their names below. Do not include yourself or your spouse.

Name: \_\_\_\_\_ Name: \_\_\_\_\_ Name: \_\_\_\_\_

**F Interest income** from federal Form 1099-INT (cannot be more than \$400).

--	--	--

**G Unemployment Compensation** from federal Form 1099-G.

Note: California does not tax unemployment compensation. TeleFile will subtract it for you.

--	--	--	--

**H Wage Information.** TeleFile will ask you for: federal employer identification number, box b (omit any letters); state wages, box 16; and state income tax withheld, box 17. See page 4 for help in locating this information on your Form(s) W-2. Round all amounts to the nearest whole dollar.

**I Nonrefundable Renter's Credit?** If you paid rent for at least half of 2001 on property in California that was your principal residence, you may qualify for a credit to reduce your tax. See page 7.

☐ Yes ☐ No

**J Voluntary Contributions.** See page 8 for information about the funds to which you may contribute. If you make a voluntary contribution, TeleFile will ask you for the fund code and the amount you want to contribute.

Code No.  Amount \$ \_\_\_\_\_ Code No.  Amount \$ \_\_\_\_\_ Code No.  Amount \$ \_\_\_\_\_

### Want your refund directly deposited, or your balance due electronically withdrawn?

See page 9 for help locating this information on your check.

Routing number \_\_\_\_\_

Account type: Checking, enter 1 ☐  
Savings, enter 2 ☐

Account number → \_\_\_\_\_

Date you want the balance due electronically withdrawn  
(To avoid penalties and interest, no later than April 15, 2002) \_\_\_\_\_

M	M	D	D	2	0	0	2
---	---	---	---	---	---	---	---

Expecting  
a Refund?

Call:

(800) 540-3453

For increased  
security, use a  
corded phone.

At the end of your call, TeleFile will give you the following information. Enter the information below for your records:

Taxable Income	Tax Amount	Refund Amount	Amount You Owe
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

State Confirmation

Number 04

--	--	--	--

When your call is complete, sign this form and keep it with your tax records for 4 years from the due date of the return or 4 years from the date you file, whichever is later. A completed TeleFile Tax Record, including the state confirmation number, is considered by the Franchise Tax Board (FTB) to be the record of information used in filing your tax return.

Under penalties of perjury, I declare that I have examined this form. To the best of my knowledge and belief it is true, correct, and complete. This form constitutes my return and consists of the written information on this form and the information I provided to the FTB during the telephone call identified by the state confirmation number written above.

Your signature

Spouse's signature

Date

Sign Here:

Your name printed

Spouse's name printed

Do Not Mail  
Tax Record



# Table of Contents

e-file your taxes!	3
TeleFile	4
Nonrefundable Renter's Credit Qualification Record	7
Form FTB 3583, California TeleFile Payment Voucher	10
Frequently Asked Questions	11
Form FTB 3519, Payment Voucher for Automatic Extension for Individuals	12
Instructions for Form 540 2EZ	13
Form 540 2EZ, California Resident Income Tax Return 2001	Center
Additional Information	31
Need Assistance? We're Here To Help!	32

## Filing Status Check List

### General Information

Choose only **one** filing status. Your filing status for California must be the same as the filing status you used on your federal income tax return.

**Exception:** Married taxpayers who file a joint federal income tax return may file separate California returns if either spouse was:

- An active member of the U.S. Armed Forces (or any auxiliary military branch) during 2001; or
- A nonresident for the entire year and had no income from California sources during 2001

**You cannot use TeleFile or Form 540 2EZ if:**

- You file a joint return and if either spouse was a nonresident in 2001. You should e-file or use Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return
- You are married and file a separate return. You should e-file, or use Form 540A or Form 540. See the back cover for downloading or ordering tax forms

### Single

You are single if **any** of the following was true on December 31, 2001:

- You were never married; or
- You were legally separated under a decree of divorce or of separate maintenance; or
- You were widowed before January 1, 2001, and did not remarry in 2001

### Married Filing Joint

You are married filing joint if **any** of the following is true:

- You were married as of December 31, 2001, even if you did not live with your spouse at the end of 2001; or
- Your spouse died in 2001 and you did not remarry in 2001; or
- Your spouse died in 2002 before the 2001 return is filed

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both must sign the return.

### Head of Household

This filing status is for unmarried individuals who provide a home for certain other persons. You are entitled to use the head of household filing status only if **ALL** the following apply:

- You were unmarried or considered unmarried on December 31, 2001
- You paid more than one-half the costs of keeping up a home for the year 2001
- For more than half the year, your home was the main home for you and another person who lived with you
- The other person was your qualifying relative
- You were not a nonresident alien at any time during the year

At the time this publication went to press, the court had issued a Writ of Mandate ordering FTB not to follow the Board of Equalization's decision in the *Appeal of Helmi Hisserich* for purposes of determining head of household filing status, but the action was not yet final. The court decided that with regard to all income tax returns, amended returns and/or claims for refund filed on or after October 4, 2001 (the date of the court's entry of judgment), the *Hisserich* decision is invalid and without effect. For recorded information on the current status of the *Hisserich* decision, please call (800) 338-0505, select personal income tax, general information, and enter code 214.

### Qualifying Widow(er)

You are a qualifying widow(er) if **ALL** of the following apply:

- Your spouse died in 1999 or 2000, and you did not remarry in 2001, and
- You have a child, adopted child, stepchild, or foster child whom you can claim as a dependent, and
- This child lived in your home for all of 2001. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home, and
- You paid over half the cost of keeping up your home for this child, and
- You could have filed a joint return with your spouse the year he or she died, even if you actually did not do so

Please enter the year of your spouse's death on your return.

# Nonrefundable Renter's Credit Qualification Record

If you were a resident of California and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify.



If you e-file, the software will ask you the questions needed to determine if you qualify for this credit.

**1. Were you a resident<sup>1</sup> of California for the entire year in 2001?**

**YES.** Go to the next question.

**NO.** Stop. File the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. e-file or see the back cover for downloading or ordering forms.

**2. Is the amount on Form 540 2EZ, line 11 (If you are using TeleFile, use your total wages plus interest):**

- \$28,009 or less if single; or
- \$56,018 or less if married filing joint, head of household, or qualifying widow(er)?

**YES.** Go to the next question.

**NO.** Stop here. You do not qualify for this credit.

**3. Did you pay rent, for at least half of 2001, on property (including a mobile home that you owned on rented land) in California which was your principal residence?**

**YES.** Go to the next question.

**NO.** Stop here. You do not qualify for this credit.

**4. Can you be claimed as a dependent by a parent, foster parent, or legal guardian in 2001?**

**NO.** Go to question 6.

**YES.** Go to question 5.

**5. For more than half the year, did you live in the home of a parent, foster parent, or legal guardian in 2001?**

**NO.** Go to question 6.

**YES.** Stop here. You do not qualify for this credit.

**6. Was the property you rented exempt<sup>2</sup> from property tax in 2001?**

**NO.** Go to the next question.

**YES.** Stop here. You do not qualify for this credit.

**7. Did you or your spouse claim the homeowner's property tax exemption<sup>3</sup> anytime during 2001?**

**NO.** Skip question 8 and answer question 9.

**YES.** Go to question 8.

**8. Did you and your spouse maintain separate residences for the entire year in 2001?**

**YES.** The spouse that answered "Yes" to question 7 may not claim this credit. If the other spouse alone could have answered "No" to question 7, that person qualifies for the credit. Enter \$60 on line 9 below and on Form 540 2EZ, line 13. If you are using TeleFile, enter \$60 on line 9 below and check "Yes" on Form 540TEL, line I.

**NO.** Stop here. You do not qualify for this credit.

**9. If you are:**

- Single, enter \$60 below.
- Married filing joint, head of household, or qualifying widow(er), enter \$120 below.

\$ \_\_\_\_\_

If you are using:

- TeleFile, also check "Yes" on Form 540TEL, line I.
- Form 540 2EZ, also enter this amount on Form 540 2EZ, line 13.

**10. Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2001 which qualified you for this credit.**

**Do Not Mail This Record**



Street Address

City, State, and ZIP Code

Dates Rented in 2001 (From \_\_\_\_\_ to \_\_\_\_\_)

a \_\_\_\_\_

b \_\_\_\_\_

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

Name

Street Address

City, State, ZIP Code, and Telephone Number

a \_\_\_\_\_

b \_\_\_\_\_

<sup>1</sup> Military personnel. If you are not a legal resident of California, you do not qualify for this credit. However, your spouse may claim this credit if he or she was a resident, did not live in military housing during 2001, and is otherwise qualified.

<sup>2</sup> Property exempt from property taxes. You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit.

<sup>3</sup> Homeowner's property tax exemption. You do not qualify for this credit if you or your spouse received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse for the entire year and your spouse received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.

# Voluntary Contribution Fund Descriptions

You may make voluntary contributions of \$1 or more in whole dollar amounts to the following funds. The amount you contribute either reduces your overpaid tax or increases your tax due. You may contribute only to the funds listed and cannot change the amount you contributed after you file your return.

If you are using:

- TeleFile, enter the fund code and the amount you want to contribute on Form 540TEL, line J.
- Form 540 2EZ, enter the amount you want to contribute on the line for the fund on Form 540 2EZ, Side 2.

Code	Fund Name and Description	Code	Fund Name and Description
◀ 52 ▶	<b>Alzheimer's Disease/Related Disorders Fund.</b> Contributions will be used to conduct a program for researching the cause and cure of Alzheimer's disease and related disorders and research into the care and treatment of persons suffering from dementing illnesses.	◀ 58 ▶	<b>Emergency Food Assistance Program Fund.</b> Contributions will be used to help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.
◀ 53 ▶	<b>California Fund for Senior Citizens.</b> Contributions will provide support for the California Senior Legislature (CSL). The CSL are volunteers who prioritize statewide senior related legislative proposals in areas of health, housing, transportation, and community services. Any excess contributions not required by the CSL will be distributed to senior citizen service organizations throughout California.	◀ 59 ▶	<b>California Peace Officer Memorial Foundation Fund.</b> Contributions will be used to preserve the memory of California's fallen peace officers and assist the families they left behind. Since statehood, over 1,300 courageous California peace officers have made the ultimate sacrifice while protecting law-abiding citizens. The non-profit charitable organization, California Peace Officers' Memorial Foundation, has accepted the privilege and responsibility of maintaining a memorial for fallen officers on the State Capitol grounds. Each May, the Memorial Foundation conducts a dignified ceremony honoring fallen officers and their surviving families by offering moral support, crisis counseling, and financial support that includes academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California, thank you for your participation.
◀ 54 ▶	<b>Rare and Endangered Species Preservation Program.</b> Contributions will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.	◀ 60 ▶	<b>Lupus Foundation of America, California Chapters Fund.</b> Contributions will provide financial assistance to the California-based operating chapters of the Lupus Foundation of America. Funding will go for public education and research grants to find ways of combating and hopefully finding a cure for Lupus. Lupus itself is a chronic, autoimmune disease that causes the immune system to become hyperactive. The immune system loses its ability to distinguish between foreign substances and its own cells and tissues. The immune system directs antibodies against a lupus sufferer's own body. This causes debilitating pain, organ failure, extreme exhaustion, skin rashes, fevers, hair loss, and even death. Approximately 200,000 Californians suffer from the disease, 90% are women.
◀ 55 ▶	<b>State Children's Trust Fund for the Prevention of Child Abuse.</b> Contributions will be used to fund programs for the prevention, intervention, and treatment of child abuse and neglect.		
◀ 56 ▶	<b>California Breast Cancer Research Fund.</b> Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up to date on research progress. For more about the research your contributions support, please go to Website: <a href="http://www.ucop.edu/srphome/bcrp/">www.ucop.edu/srphome/bcrp/</a> . Your contribution can help make breast cancer a disease of the past.		
◀ 57 ▶	<b>California Firefighters' Memorial Fund.</b> Contributions will be used to construct a memorial on the grounds of the State Capitol honoring hundreds of firefighters who have died protecting our communities, our families, and our dreams. When the alarm sounded, these brave men and women answered the call with their lives. Their sacrifices, and the sacrifices of their families, deserve to be honored.		

## Direct Deposit

It's fast, safe, and convenient to have your refund directly deposited into your bank account. The illustration here shows which bank numbers you need to request direct deposit.



Use a check (not a deposit slip) to find the bank numbers you need. Contact your financial institution for assistance in getting the correct routing number.



You can also use this bank information to request electronic funds withdrawal if you owe tax when you e-file or TeleFile.

**John Doe**  
**Mary Doe**  
1234 Main Street

PAY TO THE \_\_\_\_\_ \$ \_\_\_\_\_

ANYTOWN BANK

For \_\_\_\_\_

Routing: 123456789 Account: 987654321

Do not include \_\_\_\_\_

1: 250250025 I: 202020 1234

## Paying Your Taxes

### General Information

You must pay 100% of the amount you owe by April 15, 2002, to avoid interest and penalties. There are several ways to pay your tax:

- Electronic funds withdrawal
- Credit card
- Check or money order
- Pre-approved monthly installments

### Electronic Funds Withdrawal

Use this convenient option if you e-file or TeleFile. If you e-file, simply provide your bank information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option. If you TeleFile, just fill in your bank account information and withdrawal date on the TeleFile Tax Record and enter it when you make your call.

### Credit Card



Use your Discover/NOVUS, MasterCard, or American Express card to pay your personal income taxes (balance due, extension payment, estimated taxes, or amounts owed for prior years). There is a convenience fee for this service. This fee is paid directly to Official Payments Corp. based on the amount of your tax payment.

**Fee:** 2.5% of tax amount charged (round to nearest cent)  
Minimum fee: \$1

**Example:** Tax Payment = \$753.56  
2.5% Fee = \$18.84

**When will my payment be effective?** Your payment is effective on the date you charge it.

**What if I change my mind?** If you pay your tax liability by credit card and later reverse the credit card transaction, you may be subject to penalties, interest, and other fees imposed by the Franchise Tax Board for nonpayment or late payment of your tax liability.

**How do I use my credit card to pay my income tax bill?** Once you have determined how much you owe:

- Have your Discover/NOVUS, MasterCard, or American Express card ready
- Complete the worksheet below

**Go to the Official Payments Corp. Website or use the toll-free number:**

- **www.officialpayments.com** Select Payment Center.
- **(800) 2PAY-TAX or (800) 272-9829** Follow the recorded instructions.

Official Payments Corp. will tell you the convenience fee before you complete your transaction. You can decide whether to complete the transaction at that time.

**Assistance for persons with disabilities.** If you have a hearing or speech impairment, call TTY/TDD at (800) 735-2929 (California Relay Service). For all other special assistance, call (800) 487-4567 and select "0," for customer assistance, Monday through Friday, 9 a.m. to 5 p.m.

1. Jurisdiction Code: 1 5 5 5

2. Amount you are paying: \$ \_\_\_\_\_

3. Your SSN: \_\_\_\_\_ Spouse's SSN: \_\_\_\_\_

First 4 letters of last name: \_\_\_\_\_ First 4 letters of spouse's last name: \_\_\_\_\_

4. Tax year: \_\_\_\_\_ 5. Home phone: (\_\_\_\_\_) \_\_\_\_\_

6. Credit card no.: \_\_\_\_\_ 7. Expiration date: MM YY YY YY

8. ZIP Code for address where your monthly credit card bill is sent: \_\_\_\_\_

At the end of your call, you will be given a payment confirmation number. You may make multiple credit card payments throughout the year. Record the payment confirmation number below and save this page for your records.

Date: \_\_\_\_\_ Confirmation No. \_\_\_\_\_

## Paying Your Taxes (continued)

### Check or Money Order (no cash please)

Make your check or money order payable to Franchise Tax Board. Do not send cash. Write your social security number and 2001 Form 540 2EZ on the check or money order. How you mail your check depends on how you filed your return.



**e-file:** If you did not choose electronic funds withdrawal, the software will print a payment voucher for you, form FTB 3582. Mail your check or money order and the voucher to the address shown on the voucher. **Note: Do Not** mail a copy of your tax return.



**TeleFile:** If you did not choose electronic funds withdrawal, use the voucher at the bottom of this page, form FTB 3583. Mail your check or money order and voucher to the address shown on the voucher.

**Note: Do Not** mail a copy of your Form 540TEL.



**Form 540 2EZ:** Attach your check or money order to the front of the return as shown in the instructions on page 14.

### Request Monthly Installments

Pay as much as you can when you file your return. If you cannot pay your taxes in full, you can request approval to make monthly payments. However, you will be charged interest and penalties. You will need to complete form FTB 3567, Installment Agreement Request.

New! Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) to complete and file form FTB 3567 electronically! Or, you can download and print the form and mail it to the FTB at the address shown on the form.

### TeleFile Voucher

**Only** use form FTB 3583, California TeleFile Payment Voucher, if you used TeleFile and owe tax. Then, fill in the voucher below, make your check payable to the Franchise Tax Board and mail both of them to the address printed on the voucher. **Do not** mail Form 540TEL, California TeleFile Tax Record.

✂ — DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL — — — — — DETACH HERE — ✂

TAXABLE YEAR

FORM

2001

California TeleFile Payment Voucher

Due April 15, 2002

3583

Your first name		Initial	Last name		Your social security number	
If joint payment, spouse's first name		Initial	Spouse's last name if different		Spouse's social security number	
Present home address — number and street, PO Box, or rural route					Apt. no.	PMB no.
City, town, or post office					State	ZIP Code

IF PAYMENT IS DUE, MAIL TO:  
FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008



IF NO PAYMENT IS DUE,  
DO NOT MAIL THIS FORM } ▶

Amount of payment

--	--	--	--	--	--

# Frequently Asked Questions

## 1. Do I have to file?

In general, you must file a California return if:

**Single, head of household, or qualifying widow(er) and either your:**

- gross income is more than \$11,901 or
- adjusted gross income is more than \$9,521

**Married filing joint and either your:**

- gross income is more than \$23,803 or
- adjusted gross income is more than \$19,042

**Dependent of another taxpayer and either your gross income or adjusted gross income is more than your standard deduction (use worksheet below):**

- |   |   |         |
|---|---|---------|
| 1. Enter total wages (Form W-2, box 1)                                      | 1 | _____   |
| 2. Add \$250 to the amount on line 1  | 2 | _____   |
| 3. Minimum standard deduction   | 3 | \$750   |
| 4. Enter the larger of line 2 or line 3                                     | 4 | _____   |
| 5. Enter your filing status amount  | 5 | _____   |
| • Single or married filing separate   |   | \$2,960 |
| • Married filing joint, head of household or qualifying widow(er)           |   | \$5,920 |
| 6. Standard deduction for dependents. Enter the smaller of line 4 or line 5 | 6 | _____   |

Also see page 30 for filing requirements.

## 2. How can I get help?

There are more than 1,500 sites throughout California, where trained volunteers provide free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. This service is provided from January 2, through April 15. For locations, go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or call (800) 852-5711.

## 3. When do I have to file?

Your tax return is due on April 15, 2002, but if you can't file by that date you get an automatic, paperless extension to October 15, 2002. Any tax due must be paid by April 15, 2002, to avoid penalties and interest. See form FTB 3519 on page 12. If you make an extension payment with form FTB 3519, e-file or use Form 540A, Form 540, or the Long or Short Form 540NR when you do file your return.

## 4. I don't have my W-2s. What do I do?

If you did not receive all your Form(s) W-2 by January 31, 2002, contact your employer(s). Only your employer(s) can issue or correct a Form W-2. For more information, call (800) 338-0505, select personal income tax, then general information, and enter code 204 when instructed.

## 5. Should I round cents to dollars?

Please round cents to the nearest whole dollar. Drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next whole dollar. For example, \$123.49 becomes \$123 and \$725.50 becomes \$726.

## 6. I owe tax, but don't have the money. What can I do?

You must pay your taxes by the due date to avoid interest and penalties. If you cannot pay by check or by electronic funds withdrawal on or before the due date, you may pay by credit card or request approval to make monthly payments. See page 9 and page 10, Paying Your Taxes.

## 7. How can I find out about the status of my refund?

Go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or call (800) 338-0505. See the back cover for more information.

## 8. How long do I keep my tax records?

Generally, keep your California income tax records for at least 4 years from the due date of the return or the date the return is filed, whichever is later. However, an extended period may apply for California or federal tax returns related or subject to federal audit.



If you need to amend your return, use Form 540X. Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) or see code 908 on the back cover.

## 9. I will be moving after I file my return. How do I notify the FTB of my new address?

You can notify the FTB of your new address by using form FTB 3533, Change of Address. This form is available on our Website ([www.ftb.ca.gov](http://www.ftb.ca.gov)) as a fillable form, or you can call (800) 852-5711, and select option 5.

After filing a return, you should notify the FTB of a change of address for up to 4 years, especially if you leave the state and no longer have a requirement to file a California return.

## 10. Can I TeleFile?

You can TeleFile only if we mailed you this booklet with a label holder on the front cover. If we did not mail you this booklet, but you filed a California return last year and you feel you qualify to TeleFile, go to [www.ftb.ca.gov](http://www.ftb.ca.gov). When you obtain your CSN, you will find out if it is valid for TeleFile. If you can't use TeleFile, you can e-file instead. See page 3.

## Payment Voucher for Automatic Extension for Individuals

## FTB 3519 2001

# Instructions for Form 540 2EZ

## Qualifying to use Form 540 2EZ

Check the table below to make sure you qualify to use Form 540 2EZ. If you find that you cannot use this form, see page 3 for information about e-file, page 4 for information about TeleFile, or go to [www.ftb.ca.gov](http://www.ftb.ca.gov), and download and print Form 540A, Form 540, the Long or Short Form 540NR, or see the back cover.

**Note:** If you can be claimed as a dependent by another taxpayer, and your total income is less than or equal to \$9,810 if single; \$19,570 if married filing joint or qualifying widow(er); or \$13,870 if head of household, you cannot use Form 540 2EZ. See page 3 for information about e-file, page 4 for information about TeleFile, or go to [www.ftb.ca.gov](http://www.ftb.ca.gov), and download and print Form 540A, Form 540, the Long or Short Form 540NR, or see the back cover.

<b>Residency:</b>	California resident entire year
<b>Filing status:</b>	<b>And</b> <ul style="list-style-type: none"><li>• Single</li><li>• Married filing joint</li><li>• Head of household</li><li>• Qualifying widow(er)</li></ul> <p>*If your 65th birthday is on January 1, 2002, you are considered to be age 65 on December 31, 2001.</p>
<b>Dependents:</b>	0 – 3 dependents allowed
<b>Types of Income:</b>	<ul style="list-style-type: none"><li>• Wages, salaries, and tips</li><li>• Taxable scholarship and fellowship grants (only if reported on Form W-2)</li><li>• Interest (only if \$400 or less)</li><li>• Unemployment compensation</li></ul>
<b>Total income:</b>	<ul style="list-style-type: none"><li>• \$50,000 or less (single or head of household)</li><li>• \$100,000 or less (married filing joint or qualifying widow(er))</li></ul> <p>Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, and interest.</p>
<b>Adjustments to income:</b>	No deductions from total income such as student loan interest deduction, IRA deduction, etc.
<b>Standard deduction only</b>	
<b>Payments:</b>	Withholding only
<b>Exemptions:</b>	<ul style="list-style-type: none"><li>• Personal exemption</li><li>• Up to 3 dependent exemptions</li></ul>
<b>Credits:</b>	Nonrefundable renter's credit only

## Law Changes for 2001

**Note:** The following new credits and exclusions cannot be claimed on TeleFile or Form 540 2EZ. You must use Form 540 or you can e-file it via our Website. Go to [www.ftb.ca.gov](http://www.ftb.ca.gov). If you want to file a paper form, download it from our website or see the back cover, code 900.

**Solar Energy System Credit** – A new credit is available for the purchase and installation of a solar energy system. The credit allowed is equal to the lesser of 15% for taxable years 2001 through 2003 or 7 1/2% for taxable years 2004 and 2005 of the net cost paid to purchase and install a solar energy system for the production of electricity, or the \$4.50 per rated watt of generating capacity of that system.

**Homeowners' and Renters' Assistance (HRA)** – The HRA credit amounts allowable have increased by 45%.

### Net Operating Losses (NOLs) and Disaster Losses

- Special legislation was enacted which allows taxpayers special treatment of losses sustained as a result of the 2000 Napa Valley earthquakes. The losses can be carried forward at 100% for 5 years, then the remaining balance can be carried forward an additional 10 years at 55%.
- For taxable years beginning on or after January 1, 2001 and before January 1, 2003, farmers are allowed a deduction for losses sustained due to Pierce's Disease and its vectors. This loss will create an NOL, which will be allowed to be carried forward for 9 years at 100%. The NOL will be deducted only from income apportioned to the area affected by Pierce's Disease using a two-factor formula.

**Loan interest Deduction** – A deduction is allowed for interest paid on any loan or financed indebtedness from a utility company to purchase energy efficient equipment and products for California residences.

### New California Income Exclusions

- Exclusion for amounts received as rebates or vouchers from a local water agency, energy agency, or energy supplier for the purchase and installation of water conservation appliances and devices.
- Exclusion for grants paid to eligible low-income individuals to construct or retrofit buildings to be more energy efficient is excludable from income.

**New Voluntary Contribution Fund** – You may make voluntary contributions to the Lupus Foundation of America, California Chapters Fund. See page 8 for more information.

## Things you need to know before you complete Form 540 2EZ

Use blue or black ink to complete Form 540 2EZ.

**The California 2EZ tables** in this booklet are very different from other tables you may have used and do not work for TeleFile or any other California tax forms. There are three separate tables, one for each filing status. The tax amounts have been reduced for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits to which you are entitled.

**Use the label** from inside the label holder on the cover of this booklet to speed processing and prevent common errors that can delay refunds. After completing your return, sign it and attach the mailing label. Make corrections to the label by crossing out any errors and printing the correct or missing information in black or blue ink.

Enter your social security number(s) in the space(s) provided. This information is not pre-printed on your label.

## Specific Line Instructions

Instructions based on Internal Revenue Code (IRC) as of January 1, 1998, and California Revenue and Taxation Code (R&TC).

### Line 1 through Line 5 – Filing Status

See page 6 for the requirements for each of the filing statuses. Then fill in the circle on Form 540 2EZ for the filing status that applies to you.

### Line 6 – Can you be claimed as a dependent?

If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in the circle on line 6.

### Line 7 – Dependents

Enter the names of the dependents you are entitled to claim. Up to 3 dependents are allowed on Form 540 2EZ. If you are entitled to claim 4 or more dependents, you must e-file or use Form 540A or Form 540.



#### Refundable Child and Dependent Care Expenses Credit

If you qualify for the similar federal credit and your California adjusted gross income is \$100,000 or less, claim the credit using Form 540A or Form 540. The easiest way to claim the credit is to e-file.

### Line 8 – Wages

Enter the amount from Form W-2, box 16. If you have more than one W-2, add all amounts shown in box 16. The picture on page 4 shows where this information is located on your Form W-2.

### Line 9 – Interest Income

Enter interest income shown on Form 1099-INT, box 1. If your total interest income is more than \$400, you cannot use this form. Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) and e-file or to download and print forms.

# Instructions for Form 540 2EZ



Do not include amounts shown on Form 1099-INT, box 3, Interest on U.S. Savings Bonds and Treasury Obligations. This is interest not taxed by California.

## Line 10 – Unemployment Compensation

Enter unemployment compensation from federal Form 1099-G. This type of income is not taxed by California and will not be included in the total for line 11.

## Line 12 – Tax



The standard deduction and personal exemption credit are built into the tax tables and not reported on the tax return.

### Did you fill in the circle for line 6?

**Yes** Complete the Dependent Tax Worksheet on this page.

**No** Follow the instructions below.

Use the California 2EZ table for your filing status to complete this line. The 2EZ tables in this booklet give you credit for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits. There are three different tables. Make sure you use the right one. If your filing status is:

- Single, use the purple table, page 15.
- Married filing joint or qualifying widow(er), use the orange table, page 19.
- Head of household, use the green table, page 27.

### Dependent Tax Worksheet

Is the amount on line 11 less than or equal to:

- \$9,810 if single
- \$19,570 if married filing joint or qualifying widow(er)
- \$13,870 if head of household

**Yes Stop here.** You cannot use Form 540 2EZ because you will not be able to figure the correct amount of tax using the California 2EZ Tables. Please e-file (page 3), TeleFile (page 4), or get Form 540A or Form 540 at [www.ftb.ca.gov](http://www.ftb.ca.gov).

**No** If you can be claimed as a dependant by another taxpayer, your personal exemption credit amount is zero. You will need to adjust the tax from the 2EZ Table for this amount as follows:

1. Using the amount from Form 540 2EZ, line 11, and your filing status, look up the tax in 2EZ Table.

If your filing status is:

- Single, use the purple table, page 15.
- Married filing joint or qualifying widow(er), use the orange table, page 19
- Head of household, use the green table, page 27

2. If single or head of household, enter \$79

- If married and both spouses can be claimed by another taxpayer, enter \$158
- If married and only one spouse can be claimed, enter \$79
- If qualifying widow(er), enter \$158

3. Add line 1 and line 2. Enter here and on Form 540 2EZ, line 12.

## Line 13 – Nonrefundable Renter's Credit

If you paid rent on your principal California residence in 2001, you may be eligible for a credit to reduce your tax. See page 7 for more information.

## Line 15 – Tax Withheld

Enter the amount from Form W-2, box 17. If you have more than one Form W-2, add all amounts shown in box 17. The picture on page 4 shows where this information is located on your Form W-2.

## Line 20 – Voluntary Contributions

You may contribute part or all of your refund to the funds listed on Form 540 2EZ, Side 2. See page 8 for descriptions of the funds.

## Line 21 – Refund or No Amount Due

If you did not enter an amount on line 20, enter the amount from line 18 on line 21. This amount will be refunded to you. If it is less than \$1, attach a written request to your Form 540 2EZ to receive the refund.

If you would like your refund to be deposited directly into your bank account, see Direct Deposit below.

If you entered an amount on line 20, subtract it from the amount on line 18. If the result is zero or more, enter the result on line 21. Assemble your return as shown on this page and mail it in the envelope provided. Be sure to attach the green label to the front of the envelope. The address is: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002.**

If line 20 is more than line 18, your contributions are more than your overpaid tax available. Subtract the amount on line 18 from the amount on line 20, enter the result on line 22, and follow the instructions for line 22.

## Line 22 – Amount You Owe

See page 9 and page 10, Paying Your Taxes.

Assemble your return as shown below and mail it in the envelope provided. Be sure to attach the white label to the front of the envelope. The address is: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.**

## Direct Deposit

It's fast, safe, and convenient to have your refund directly deposited into your bank account. See the picture on page 9 for locating the bank information.

## Sign Your Return

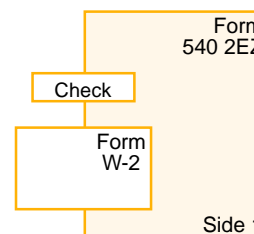
You must sign your return on Side 2. If you file a joint return, your spouse must sign it also.

**Note:** If you file a joint return, both you and your spouse are generally responsible for tax and any interest or penalties due on the return. If one spouse does not pay the tax, the other spouse may have to. See Innocent Spouse Relief on page 31.

If you pay a person to prepare your return, that person must sign on Side 2 and include the social security number (or PTIN) or FEIN. A paid preparer must give you two copies of your return: one to file with the Franchise Tax Board and one to keep for your records.

## Assembling Your Return

Attach your Form(s) W-2 and check to your return as shown.



### Questions?

See Frequently Asked Questions on page 11 for information about filing requirements, amending your return, how long to keep your return, etc...

## 2001 California 2EZ Tax Table

This table gives you credit for \$2,960 for your standard deduction, \$79 for your personal exemption credit, and \$247 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
0	9,810	0	0	0	0
9,811	9,910	2	0	0	0
9,911	10,010	4	0	0	0
10,011	10,110	6	0	0	0
10,111	10,210	8	0	0	0
10,211	10,310	10	0	0	0
10,311	10,410	12	0	0	0
10,411	10,510	14	0	0	0
10,511	10,610	16	0	0	0
10,611	10,710	18	0	0	0
10,711	10,810	20	0	0	0
10,811	10,910	22	0	0	0
10,911	11,010	24	0	0	0
11,011	11,110	26	0	0	0
11,111	11,210	28	0	0	0
11,211	11,310	30	0	0	0
11,311	11,410	32	0	0	0
11,411	11,510	34	0	0	0
11,511	11,610	36	0	0	0
11,611	11,710	38	0	0	0
11,711	11,810	40	0	0	0
11,811	11,910	42	0	0	0
11,911	12,010	44	0	0	0
12,011	12,110	46	0	0	0
12,111	12,210	48	0	0	0
12,211	12,310	50	0	0	0
12,311	12,410	52	0	0	0
12,411	12,510	54	0	0	0
12,511	12,610	56	0	0	0
12,611	12,710	58	0	0	0
12,711	12,810	60	0	0	0
12,811	12,910	62	0	0	0
12,911	13,010	64	0	0	0
13,011	13,110	66	0	0	0
13,111	13,210	68	0	0	0
13,211	13,310	70	0	0	0
13,311	13,410	72	0	0	0
13,411	13,510	74	0	0	0
13,511	13,610	76	0	0	0
13,611	13,710	78	0	0	0
13,711	13,810	80	0	0	0
13,811	13,910	82	0	0	0
13,911	14,010	84	0	0	0
14,011	14,110	86	0	0	0
14,111	14,210	88	0	0	0
14,211	14,310	90	0	0	0
14,311	14,410	92	0	0	0
14,411	14,510	94	0	0	0
14,511	14,610	96	0	0	0
14,611	14,710	98	0	0	0
14,711	14,810	100	0	0	0
14,811	14,910	102	0	0	0
14,911	15,010	104	0	0	0
15,011	15,110	106	0	0	0
15,111	15,210	108	0	0	0
15,211	15,310	110	0	0	0
15,311	15,410	112	0	0	0
15,411	15,510	114	0	0	0
15,511	15,610	116	0	0	0
15,611	15,710	118	0	0	0
15,711	15,810	120	0	0	0
15,811	15,910	122	0	0	0
15,911	16,010	124	0	0	0
16,011	16,110	126	0	0	0
16,111	16,210	128	0	0	0
16,211	16,310	130	0	0	0
16,311	16,410	132	0	0	0
16,411	16,510	134	0	0	0
16,511	16,610	136	0	0	0
16,611	16,710	139	0	0	0
16,711	16,810	143	0	0	0
16,811	16,910	147	0	0	0
16,911	17,010	151	0	0	0
17,011	17,110	155	0	0	0
17,111	17,210	159	0	0	0
17,211	17,310	163	0	0	0
17,311	17,410	167	0	0	0
17,411	17,510	171	0	0	0
17,511	17,610	175	0	0	0
17,611	17,710	179	0	0	0
17,711	17,810	183	0	0	0
17,811	17,910	187	0	0	0
17,911	18,010	191	0	0	0
18,011	18,110	195	0	0	0
18,111	18,210	199	0	0	0
18,211	18,310	203	0	0	0
18,311	18,410	207	0	0	0
18,411	18,510	211	0	0	0
18,511	18,610	215	0	0	0
18,611	18,710	219	0	0	0
18,711	18,810	223	0	0	0
18,811	18,910	227	0	0	0
18,911	19,010	231	0	0	0
19,011	19,110	235	0	0	0
19,111	19,210	239	0	0	0
19,211	19,310	243	0	0	0
19,311	19,410	247	0	0	0
19,411	19,510	251	4	0	0
19,511	19,610	255	8	0	0
19,611	19,710	259	12	0	0
19,711	19,810	263	16	0	0
19,811	19,910	267	20	0	0
19,911	20,010	271	24	0	0
20,011	20,110	275	28	0	0
20,111	20,210	279	32	0	0

# 2001 California 2EZ Tax Table

Single  
(continued)

This table gives you credit for \$2,960 for your standard deduction, \$79 for your personal exemption credit, and \$247 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
20,211	20,310	283	36	0	0
20,311	20,410	287	40	0	0
20,411	20,510	291	44	0	0
20,511	20,610	295	48	0	0
20,611	20,710	299	52	0	0
20,711	20,810	303	56	0	0
20,811	20,910	307	60	0	0
20,911	21,010	311	64	0	0
21,011	21,110	315	68	0	0
21,111	21,210	319	72	0	0
21,211	21,310	323	76	0	0
21,311	21,410	327	80	0	0
21,411	21,510	331	84	0	0
21,511	21,610	335	88	0	0
21,611	21,710	339	92	0	0
21,711	21,810	343	96	0	0
21,811	21,910	347	100	0	0
21,911	22,010	351	104	0	0
22,011	22,110	355	108	0	0
22,111	22,210	359	112	0	0
22,211	22,310	363	116	0	0
22,311	22,410	367	120	0	0
22,411	22,510	371	124	0	0
22,511	22,610	375	128	0	0
22,611	22,710	379	132	0	0
22,711	22,810	383	136	0	0
22,811	22,910	387	140	0	0
22,911	23,010	391	144	0	0
23,011	23,110	395	148	0	0
23,111	23,210	399	152	0	0
23,211	23,310	403	156	0	0
23,311	23,410	407	160	0	0
23,411	23,510	411	164	0	0
23,511	23,610	415	168	0	0
23,611	23,710	419	172	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
23,711	23,810	423	176	0	0
23,811	23,910	427	180	0	0
23,911	24,010	431	184	0	0
24,011	24,110	435	188	0	0
24,111	24,210	439	192	0	0
24,211	24,310	443	196	0	0
24,311	24,410	447	200	0	0
24,411	24,510	451	204	0	0
24,511	24,610	457	210	0	0
24,611	24,710	463	216	0	0
24,711	24,810	469	222	0	0
24,811	24,910	475	228	0	0
24,911	25,010	481	234	0	0
25,011	25,110	487	240	0	0
25,111	25,210	493	246	0	0
25,211	25,310	499	252	5	0
25,311	25,410	505	258	11	0
25,411	25,510	511	264	17	0
25,511	25,610	517	270	23	0
25,611	25,710	523	276	29	0
25,711	25,810	529	282	35	0
25,811	25,910	535	288	41	0
25,911	26,010	541	294	47	0
26,011	26,110	547	300	53	0
26,111	26,210	553	306	59	0
26,211	26,310	559	312	65	0
26,311	26,410	565	318	71	0
26,411	26,510	571	324	77	0
26,511	26,610	577	330	83	0
26,611	26,710	583	336	89	0
26,711	26,810	589	342	95	0
26,811	26,910	595	348	101	0
26,911	27,010	601	354	107	0
27,011	27,110	607	360	113	0
27,111	27,210	613	366	119	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
27,211	27,310	619	372	125	0
27,311	27,410	625	378	131	0
27,411	27,510	631	384	137	0
27,511	27,610	637	390	143	0
27,611	27,710	643	396	149	0
27,711	27,810	649	402	155	0
27,811	27,910	655	408	161	0
27,911	28,010	661	414	167	0
28,011	28,110	667	420	173	0
28,111	28,210	673	426	179	0
28,211	28,310	679	432	185	0
28,311	28,410	685	438	191	0
28,411	28,510	691	444	197	0
28,511	28,610	697	450	203	0
28,611	28,710	703	456	209	0
28,711	28,810	709	462	215	0
28,811	28,910	715	468	221	0
28,911	29,010	721	474	227	0
29,011	29,110	727	480	233	0
29,111	29,210	733	486	239	0
29,211	29,310	739	492	245	0
29,311	29,410	745	498	251	4
29,411	29,510	751	504	257	10
29,511	29,610	757	510	263	16
29,611	29,710	763	516	269	22
29,711	29,810	769	522	275	28
29,811	29,910	775	528	281	34
29,911	30,010	781	534	287	40
30,011	30,110	787	540	293	46
30,111	30,210	793	546	299	52
30,211	30,310	799	552	305	58
30,311	30,410	805	558	311	64
30,411	30,510	811	564	317	70
30,511	30,610	817	570	323	76
30,611	30,710	823	576	329	82

# California Resident Income Tax Return 2001

FORM  
**540 2EZ**

L A B E L  H E R E	Your first name				Initial		Last name				P    A C  A  R  R P
	If a joint return, spouse's first name				Initial		Last name				
	Number and street, PO box or rural route						Apt. no.		PMB no.		
	City				State		ZIP Code				
Your social security number					If joint return, spouse's social security number						
<div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> </div>					<div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> </div>						

**Filing Status.** Fill in the circle for your filing status. See instructions.

- 1 ☐ Single
- 2 ☐ Married filing joint
- 4 ☐ Head of household. **Stop!** See instructions.
- 5 ☐ Qualifying widow(er) with dependent child. (Year spouse died \_\_\_\_\_.)
- 6 If another person can claim you (or your spouse, if married) as a dependent on their return, fill in this circle ..... ● 6 ☐
- 7 Number of dependents. (Do not include yourself or your spouse) .. ● 7

Name: \_\_\_\_\_ Name: \_\_\_\_\_ Name: \_\_\_\_\_

8 Total wages (Form W-2, box 16) . . . . . ● 8	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div></div>
9 Total interest income (Form 1099-INT, box 1) 9	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div></div>
10 Unemployment compensation . ● 10 _____		
11 Add line 8 and line 9. <b>Caution:</b> Do not include line 10. . . . . ● 11	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div></div>
12 Using the table for your filing status, enter the tax for the amount on line 11 . . . . . 12 (If you filled in the circle on line 6, <b>STOP</b> . See instructions)	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div></div>
13 Nonrefundable renter's credit. See instructions . . . . . ● 13	<div><div></div><div></div><div></div></div>	<div><div></div><div></div></div>
14 Subtract line 13 from line 12. If zero or less, enter -0- . . . . . ● 14	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div></div>
15 Total tax withheld (Form W-2, box 17) . . . . ■ 15	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div></div>
16 Overpaid tax. If line 15 is more than line 14, subtract line 14 from line 15 . . . . . ■ 16	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div></div>
17 Tax due. If line 15 is less than line 14, subtract line 15 from line 14 . . . . . 17	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div></div>

18 Transfer overpaid tax from Side 1, line 16 . . . 18

--	--	--	--	--	--	--	--	--	--

19 Transfer tax due from Side 1, line 17 . . . . . 19

--	--	--	--	--	--	--	--	--	--

Voluntary Contributions. See instructions. . . . . Code Amount

Alzheimer's Disease/Related Disorders Fund . . . . .	◀ 52 ▶	
California Fund for Senior Citizens . . . . .	◀ 53 ▶	
Rare and Endangered Species Preservation Program . . . . .	◀ 54 ▶	
State Children's Trust Fund for the Prevention of Child Abuse . . . . .	◀ 55 ▶	
California Breast Cancer Research Fund . . . . .	◀ 56 ▶	
California Firefighters' Memorial Fund . . . . .	◀ 57 ▶	
Emergency Food Assistance Program Fund . . . . .	◀ 58 ▶	
California Peace Officer Memorial Foundation Fund . . . . .	◀ 59 ▶	
Lupus Foundation of America, California Chapters Fund . . . . .	◀ 60 ▶	

20 Add all contributions entered above . . . . . ● 20

--	--	--	--	--	--	--	--	--	--

21 Refund or no amount due. Subtract line 20 from line 18. **Mail to:** Franchise Tax Board, PO Box 942840, Sacramento CA 94240-0002 ■ 21

--	--	--	--	--	--	--	--	--	--

22 Amount you owe. If there is an amount on line 19, add line 19 and line 20. **Mail to:** Franchise Tax Board, PO Box 942867, Sacramento CA 94267-0001 . . . . . ■ 22

--	--	--	--	--	--	--	--	--	--

**Direct Deposit (For Refunds Only)**

Fill in the boxes to have your refund directly deposited.

Account Type:

Checking ● ☐

Savings ● ☐

Routing number ▶ ●

--	--	--	--	--	--	--	--	--	--

Account number ▶ ●

--	--	--	--	--	--	--	--	--	--

**Caution:** Do not attach a voided check or a deposit slip!

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information on this return is true, correct, and complete. It is unlawful to forge a spouse's signature. **9**

**Sign here** ▶ You: \_\_\_\_\_ Spouse: \_\_\_\_\_  
Daytime phone number (       ) \_\_\_\_\_ Date: \_\_\_\_\_

**Paid preparer** ▶ \_\_\_\_\_  
\_\_\_\_\_

● Paid preparer's SSN/PTIN									
FEIN									

# 2001 California 2EZ Tax Table

**Single**  
(continued)

This table gives you credit for \$2,960 for your standard deduction, \$79 for your personal exemption credit, and \$247 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
30,711	30,810	829	582	335	88	
30,811	30,910	835	588	341	94	
30,911	31,010	841	594	347	100	
31,011	31,110	847	600	353	106	
31,111	31,210	853	606	359	112	
31,211	31,310	859	612	365	118	
31,311	31,410	865	618	371	124	
31,411	31,510	871	624	377	130	
31,511	31,610	877	630	383	136	
31,611	31,710	883	636	389	142	
31,711	31,810	889	642	395	148	
31,811	31,910	895	648	401	154	
31,911	32,010	901	654	407	160	
32,011	32,110	907	660	413	166	
32,111	32,210	913	666	419	172	
32,211	32,310	919	672	425	178	
32,311	32,410	925	678	431	184	
32,411	32,510	931	684	437	190	
32,511	32,610	937	690	443	196	
32,611	32,710	943	696	449	202	
32,711	32,810	949	702	455	208	
32,811	32,910	956	709	462	215	
32,911	33,010	964	717	470	223	
33,011	33,110	972	725	478	231	
33,111	33,210	980	733	486	239	
33,211	33,310	988	741	494	247	
33,311	33,410	996	749	502	255	
33,411	33,510	1,004	757	510	263	
33,511	33,610	1,012	765	518	271	
33,611	33,710	1,020	773	526	279	
33,711	33,810	1,028	781	534	287	
33,811	33,910	1,036	789	542	295	
33,911	34,010	1,044	797	550	303	
34,011	34,110	1,052	805	558	311	
34,111	34,210	1,060	813	566	319	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
34,211	34,310	1,068	821	574	327	
34,311	34,410	1,076	829	582	335	
34,411	34,510	1,084	837	590	343	
34,511	34,610	1,092	845	598	351	
34,611	34,710	1,100	853	606	359	
34,711	34,810	1,108	861	614	367	
34,811	34,910	1,116	869	622	375	
34,911	35,010	1,124	877	630	383	
35,011	35,110	1,132	885	638	391	
35,111	35,210	1,140	893	646	399	
35,211	35,310	1,148	901	654	407	
35,311	35,410	1,156	909	662	415	
35,411	35,510	1,164	917	670	423	
35,511	35,610	1,172	925	678	431	
35,611	35,710	1,180	933	686	439	
35,711	35,810	1,188	941	694	447	
35,811	35,910	1,196	949	702	455	
35,911	36,010	1,204	957	710	463	
36,011	36,110	1,212	965	718	471	
36,111	36,210	1,220	973	726	479	
36,211	36,310	1,228	981	734	487	
36,311	36,410	1,236	989	742	495	
36,411	36,510	1,244	997	750	503	
36,511	36,610	1,252	1,005	758	511	
36,611	36,710	1,260	1,013	766	519	
36,711	36,810	1,268	1,021	774	527	
36,811	36,910	1,276	1,029	782	535	
36,911	37,010	1,284	1,037	790	543	
37,011	37,110	1,292	1,045	798	551	
37,111	37,210	1,300	1,053	806	559	
37,211	37,310	1,308	1,061	814	567	
37,311	37,410	1,316	1,069	822	575	
37,411	37,510	1,324	1,077	830	583	
37,511	37,610	1,332	1,085	838	591	
37,611	37,710	1,340	1,093	846	599	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
37,711	37,810	1,348	1,101	854	607	
37,811	37,910	1,356	1,109	862	615	
37,911	38,010	1,364	1,117	870	623	
38,011	38,110	1,372	1,125	878	631	
38,111	38,210	1,380	1,133	886	639	
38,211	38,310	1,388	1,141	894	647	
38,311	38,410	1,396	1,149	902	655	
38,411	38,510	1,404	1,157	910	663	
38,511	38,610	1,412	1,165	918	671	
38,611	38,710	1,420	1,173	926	679	
38,711	38,810	1,428	1,181	934	687	
38,811	38,910	1,436	1,189	942	695	
38,911	39,010	1,444	1,197	950	703	
39,011	39,110	1,452	1,205	958	711	
39,111	39,210	1,460	1,213	966	719	
39,211	39,310	1,468	1,221	974	727	
39,311	39,410	1,476	1,229	982	735	
39,411	39,510	1,484	1,237	990	743	
39,511	39,610	1,492	1,245	998	751	
39,611	39,710	1,500	1,253	1,006	759	
39,711	39,810	1,508	1,261	1,014	767	
39,811	39,910	1,516	1,269	1,022	775	
39,911	40,010	1,524	1,277	1,030	783	
40,011	40,110	1,532	1,285	1,038	791	
40,111	40,210	1,540	1,293	1,046	799	
40,211	40,310	1,548	1,301	1,054	807	
40,311	40,410	1,556	1,309	1,062	815	
40,411	40,510	1,564	1,317	1,070	823	
40,511	40,610	1,572	1,325	1,078	831	
40,611	40,710	1,580	1,333	1,086	839	
40,711	40,810	1,589	1,342	1,095	848	
40,811	40,910	1,598	1,351	1,104	857	
40,911	41,010	1,608	1,361	1,114	867	
41,011	41,110	1,617	1,370	1,123	876	
41,111	41,210	1,626	1,379	1,132	885	

# 2001 California 2EZ Tax Table

**Single**  
(continued)

This table gives you credit for \$2,960 for your standard deduction, \$79 for your personal exemption credit, and \$247 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
41,211	41,310	1,635	1,388	1,141	894
41,311	41,410	1,645	1,398	1,151	904
41,411	41,510	1,654	1,407	1,160	913
41,511	41,610	1,663	1,416	1,169	922
41,611	41,710	1,673	1,426	1,179	932
41,711	41,810	1,682	1,435	1,188	941
41,811	41,910	1,691	1,444	1,197	950
41,911	42,010	1,701	1,454	1,207	960
42,011	42,110	1,710	1,463	1,216	969
42,111	42,210	1,719	1,472	1,225	978
42,211	42,310	1,728	1,481	1,234	987
42,311	42,410	1,738	1,491	1,244	997
42,411	42,510	1,747	1,500	1,253	1,006
42,511	42,610	1,756	1,509	1,262	1,015
42,611	42,710	1,766	1,519	1,272	1,025
42,711	42,810	1,775	1,528	1,281	1,034
42,811	42,910	1,784	1,537	1,290	1,043
42,911	43,010	1,794	1,547	1,300	1,053
43,011	43,110	1,803	1,556	1,309	1,062
43,111	43,210	1,812	1,565	1,318	1,071
43,211	43,310	1,821	1,574	1,327	1,080
43,311	43,410	1,831	1,584	1,337	1,090
43,411	43,510	1,840	1,593	1,346	1,099
43,511	43,610	1,849	1,602	1,355	1,108
43,611	43,710	1,859	1,612	1,365	1,118
43,711	43,810	1,868	1,621	1,374	1,127
43,811	43,910	1,877	1,630	1,383	1,136
43,911	44,010	1,887	1,640	1,393	1,146
44,011	44,110	1,896	1,649	1,402	1,155
44,111	44,210	1,905	1,658	1,411	1,164
44,211	44,310	1,914	1,667	1,420	1,173
44,311	44,410	1,924	1,677	1,430	1,183
44,411	44,510	1,933	1,686	1,439	1,192
44,511	44,610	1,942	1,695	1,448	1,201
44,611	44,710	1,952	1,705	1,458	1,211

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
44,711	44,810	1,961	1,714	1,467	1,220
44,811	44,910	1,970	1,723	1,476	1,229
44,911	45,010	1,980	1,733	1,486	1,239
45,011	45,110	1,989	1,742	1,495	1,248
45,111	45,210	1,998	1,751	1,504	1,257
45,211	45,310	2,007	1,760	1,513	1,266
45,311	45,410	2,017	1,770	1,523	1,276
45,411	45,510	2,026	1,779	1,532	1,285
45,511	45,610	2,035	1,788	1,541	1,294
45,611	45,710	2,045	1,798	1,551	1,304
45,711	45,810	2,054	1,807	1,560	1,313
45,811	45,910	2,063	1,816	1,569	1,322
45,911	46,010	2,073	1,826	1,579	1,332
46,011	46,110	2,082	1,835	1,588	1,341
46,111	46,210	2,091	1,844	1,597	1,350
46,211	46,310	2,100	1,853	1,606	1,359
46,311	46,410	2,110	1,863	1,616	1,369
46,411	46,510	2,119	1,872	1,625	1,378
46,511	46,610	2,128	1,881	1,634	1,387
46,611	46,710	2,138	1,891	1,644	1,397
46,711	46,810	2,147	1,900	1,653	1,406
46,811	46,910	2,156	1,909	1,662	1,415
46,911	47,010	2,166	1,919	1,672	1,425
47,011	47,110	2,175	1,928	1,681	1,434
47,111	47,210	2,184	1,937	1,690	1,443
47,211	47,310	2,193	1,946	1,699	1,452
47,311	47,410	2,203	1,956	1,709	1,462
47,411	47,510	2,212	1,965	1,718	1,471
47,511	47,610	2,221	1,974	1,727	1,480
47,611	47,710	2,231	1,984	1,737	1,490
47,711	47,810	2,240	1,993	1,746	1,499
47,811	47,910	2,249	2,002	1,755	1,508
47,911	48,010	2,259	2,012	1,765	1,518
48,011	48,110	2,268	2,021	1,774	1,527
48,111	48,210	2,277	2,030	1,783	1,536

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
48,211	48,310	2,286	2,039	1,792	1,545
48,311	48,410	2,296	2,049	1,802	1,555
48,411	48,510	2,305	2,058	1,811	1,564
48,511	48,610	2,314	2,067	1,820	1,573
48,611	48,710	2,324	2,077	1,830	1,583
48,711	48,810	2,333	2,086	1,839	1,592
48,811	48,910	2,342	2,095	1,848	1,601
48,911	49,010	2,352	2,105	1,858	1,611
49,011	49,110	2,361	2,114	1,867	1,620
49,111	49,210	2,370	2,123	1,876	1,629
49,211	49,310	2,379	2,132	1,885	1,638
49,311	49,410	2,389	2,142	1,895	1,648
49,411	49,510	2,398	2,151	1,904	1,657
49,511	49,610	2,407	2,160	1,913	1,666
49,611	49,710	2,417	2,170	1,923	1,676
49,711	49,810	2,426	2,179	1,932	1,685
49,811	49,910	2,435	2,188	1,941	1,694
49,911	50,000	2,445	2,198	1,951	1,704
OVER \$50,000 YOU MUST USE FORM 540A OR FORM 540. Go to <a href="http://www.ftb.ca.gov">www.ftb.ca.gov</a>					

# Married Filing Joint or Qualifying Widow(er)

## 2001 California 2EZ Tax Table

This table gives you credit for \$5,920 for your standard deduction, \$158 for your personal exemption credit, and \$247 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
0	19,570	0	0	0	0
19,571	19,670	1	0	0	0
19,671	19,770	3	0	0	0
19,771	19,870	5	0	0	0
19,871	19,970	7	0	0	0
19,971	20,070	9	0	0	0
20,071	20,170	11	0	0	0
20,171	20,270	13	0	0	0
20,271	20,370	15	0	0	0
20,371	20,470	17	0	0	0
20,471	20,570	19	0	0	0
20,571	20,670	21	0	0	0
20,671	20,770	23	0	0	0
20,771	20,870	25	0	0	0
20,871	20,970	27	0	0	0
20,971	21,070	29	0	0	0
21,071	21,170	31	0	0	0
21,171	21,270	33	0	0	0
21,271	21,370	35	0	0	0
21,371	21,470	37	0	0	0
21,471	21,570	39	0	0	0
21,571	21,670	41	0	0	0
21,671	21,770	43	0	0	0
21,771	21,870	45	0	0	0
21,871	21,970	47	0	0	0
21,971	22,070	49	0	0	0
22,071	22,170	51	0	0	0
22,171	22,270	53	0	0	0
22,271	22,370	55	0	0	0
22,371	22,470	57	0	0	0
22,471	22,570	59	0	0	0
22,571	22,670	61	0	0	0
22,671	22,770	63	0	0	0
22,771	22,870	65	0	0	0
22,871	22,970	67	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
22,971	23,070	69	0	0	0
23,071	23,170	71	0	0	0
23,171	23,270	73	0	0	0
23,271	23,370	75	0	0	0
23,371	23,470	77	0	0	0
23,471	23,570	79	0	0	0
23,571	23,670	81	0	0	0
23,671	23,770	83	0	0	0
23,771	23,870	85	0	0	0
23,871	23,970	87	0	0	0
23,971	24,070	89	0	0	0
24,071	24,170	91	0	0	0
24,171	24,270	93	0	0	0
24,271	24,370	95	0	0	0
24,371	24,470	97	0	0	0
24,471	24,570	99	0	0	0
24,571	24,670	101	0	0	0
24,671	24,770	103	0	0	0
24,771	24,870	105	0	0	0
24,871	24,970	107	0	0	0
24,971	25,070	109	0	0	0
25,071	25,170	111	0	0	0
25,171	25,270	113	0	0	0
25,271	25,370	115	0	0	0
25,371	25,470	117	0	0	0
25,471	25,570	119	0	0	0
25,571	25,670	121	0	0	0
25,671	25,770	123	0	0	0
25,771	25,870	125	0	0	0
25,871	25,970	127	0	0	0
25,971	26,070	129	0	0	0
26,071	26,170	131	0	0	0
26,171	26,270	133	0	0	0
26,271	26,370	135	0	0	0
26,371	26,470	137	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
26,471	26,570	139	0	0	0
26,571	26,670	141	0	0	0
26,671	26,770	143	0	0	0
26,771	26,870	145	0	0	0
26,871	26,970	147	0	0	0
26,971	27,070	149	0	0	0
27,071	27,170	151	0	0	0
27,171	27,270	153	0	0	0
27,271	27,370	155	0	0	0
27,371	27,470	157	0	0	0
27,471	27,570	159	0	0	0
27,571	27,670	161	0	0	0
27,671	27,770	163	0	0	0
27,771	27,870	165	0	0	0
27,871	27,970	167	0	0	0
27,971	28,070	169	0	0	0
28,071	28,170	171	0	0	0
28,171	28,270	173	0	0	0
28,271	28,370	175	0	0	0
28,371	28,470	177	0	0	0
28,471	28,570	179	0	0	0
28,571	28,670	181	0	0	0
28,671	28,770	183	0	0	0
28,771	28,870	185	0	0	0
28,871	28,970	187	0	0	0
28,971	29,070	189	0	0	0
29,071	29,170	191	0	0	0
29,171	29,270	193	0	0	0
29,271	29,370	195	0	0	0
29,371	29,470	197	0	0	0
29,471	29,570	199	0	0	0
29,571	29,670	201	0	0	0
29,671	29,770	203	0	0	0
29,771	29,870	205	0	0	0
29,871	29,970	207	0	0	0

# Married Filing Joint or Qualifying Widow(er) (continued)

## 2001 California 2EZ Tax Table

This table gives you credit for \$5,920 for your standard deduction, \$158 for your personal exemption credit, and \$247 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
29,971	30,070	209	0	0	0
30,071	30,170	211	0	0	0
30,171	30,270	213	0	0	0
30,271	30,370	215	0	0	0
30,371	30,470	217	0	0	0
30,471	30,570	219	0	0	0
30,571	30,670	221	0	0	0
30,671	30,770	223	0	0	0
30,771	30,870	225	0	0	0
30,871	30,970	227	0	0	0
30,971	31,070	229	0	0	0
31,071	31,170	231	0	0	0
31,171	31,270	233	0	0	0
31,271	31,370	235	0	0	0
31,371	31,470	237	0	0	0
31,471	31,570	239	0	0	0
31,571	31,670	241	0	0	0
31,671	31,770	243	0	0	0
31,771	31,870	245	0	0	0
31,871	31,970	247	0	0	0
31,971	32,070	249	2	0	0
32,071	32,170	251	4	0	0
32,171	32,270	253	6	0	0
32,271	32,370	255	8	0	0
32,371	32,470	257	10	0	0
32,471	32,570	259	12	0	0
32,571	32,670	261	14	0	0
32,671	32,770	263	16	0	0
32,771	32,870	265	18	0	0
32,871	32,970	267	20	0	0
32,971	33,070	269	22	0	0
33,071	33,170	271	24	0	0
33,171	33,270	274	27	0	0
33,271	33,370	278	31	0	0
33,371	33,470	282	35	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
33,471	33,570	286	39	0	0
33,571	33,670	290	43	0	0
33,671	33,770	294	47	0	0
33,771	33,870	298	51	0	0
33,871	33,970	302	55	0	0
33,971	34,070	306	59	0	0
34,071	34,170	310	63	0	0
34,171	34,270	314	67	0	0
34,271	34,370	318	71	0	0
34,371	34,470	322	75	0	0
34,471	34,570	326	79	0	0
34,571	34,670	330	83	0	0
34,671	34,770	334	87	0	0
34,771	34,870	338	91	0	0
34,871	34,970	342	95	0	0
34,971	35,070	346	99	0	0
35,071	35,170	350	103	0	0
35,171	35,270	354	107	0	0
35,271	35,370	358	111	0	0
35,371	35,470	362	115	0	0
35,471	35,570	366	119	0	0
35,571	35,670	370	123	0	0
35,671	35,770	374	127	0	0
35,771	35,870	378	131	0	0
35,871	35,970	382	135	0	0
35,971	36,070	386	139	0	0
36,071	36,170	390	143	0	0
36,171	36,270	394	147	0	0
36,271	36,370	398	151	0	0
36,371	36,470	402	155	0	0
36,471	36,570	406	159	0	0
36,571	36,670	410	163	0	0
36,671	36,770	414	167	0	0
36,771	36,870	418	171	0	0
36,871	36,970	422	175	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
36,971	37,070	426	179	0	0
37,071	37,170	430	183	0	0
37,171	37,270	434	187	0	0
37,271	37,370	438	191	0	0
37,371	37,470	442	195	0	0
37,471	37,570	446	199	0	0
37,571	37,670	450	203	0	0
37,671	37,770	454	207	0	0
37,771	37,870	458	211	0	0
37,871	37,970	462	215	0	0
37,971	38,070	466	219	0	0
38,071	38,170	470	223	0	0
38,171	38,270	474	227	0	0
38,271	38,370	478	231	0	0
38,371	38,470	482	235	0	0
38,471	38,570	486	239	0	0
38,571	38,670	490	243	0	0
38,671	38,770	494	247	0	0
38,771	38,870	498	251	4	0
38,871	38,970	502	255	8	0
38,971	39,070	506	259	12	0
39,071	39,170	510	263	16	0
39,171	39,270	514	267	20	0
39,271	39,370	518	271	24	0
39,371	39,470	522	275	28	0
39,471	39,570	526	279	32	0
39,571	39,670	530	283	36	0
39,671	39,770	534	287	40	0
39,771	39,870	538	291	44	0
39,871	39,970	542	295	48	0
39,971	40,070	546	299	52	0
40,071	40,170	550	303	56	0
40,171	40,270	554	307	60	0
40,271	40,370	558	311	64	0
40,371	40,470	562	315	68	0

# Married Filing Joint or Qualifying Widow(er) (continued)

## 2001 California 2EZ Tax Table

This table gives you credit for \$5,920 for your standard deduction, \$158 for your personal exemption credit, and \$247 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
40,471	40,570	566	319	72	0	
40,571	40,670	570	323	76	0	
40,671	40,770	574	327	80	0	
40,771	40,870	578	331	84	0	
40,871	40,970	582	335	88	0	
40,971	41,070	586	339	92	0	
41,071	41,170	590	343	96	0	
41,171	41,270	594	347	100	0	
41,271	41,370	598	351	104	0	
41,371	41,470	602	355	108	0	
41,471	41,570	606	359	112	0	
41,571	41,670	610	363	116	0	
41,671	41,770	614	367	120	0	
41,771	41,870	618	371	124	0	
41,871	41,970	622	375	128	0	
41,971	42,070	626	379	132	0	
42,071	42,170	630	383	136	0	
42,171	42,270	634	387	140	0	
42,271	42,370	638	391	144	0	
42,371	42,470	642	395	148	0	
42,471	42,570	646	399	152	0	
42,571	42,670	650	403	156	0	
42,671	42,770	654	407	160	0	
42,771	42,870	658	411	164	0	
42,871	42,970	662	415	168	0	
42,971	43,070	666	419	172	0	
43,071	43,170	670	423	176	0	
43,171	43,270	674	427	180	0	
43,271	43,370	678	431	184	0	
43,371	43,470	682	435	188	0	
43,471	43,570	686	439	192	0	
43,571	43,670	690	443	196	0	
43,671	43,770	694	447	200	0	
43,771	43,870	698	451	204	0	
43,871	43,970	702	455	208	0	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
43,971	44,070	706	459	212	0	
44,071	44,170	710	463	216	0	
44,171	44,270	714	467	220	0	
44,271	44,370	718	471	224	0	
44,371	44,470	722	475	228	0	
44,471	44,570	726	479	232	0	
44,571	44,670	730	483	236	0	
44,671	44,770	734	487	240	0	
44,771	44,870	738	491	244	0	
44,871	44,970	742	495	248	1	
44,971	45,070	746	499	252	5	
45,071	45,170	750	503	256	9	
45,171	45,270	754	507	260	13	
45,271	45,370	758	511	264	17	
45,371	45,470	762	515	268	21	
45,471	45,570	766	519	272	25	
45,571	45,670	770	523	276	29	
45,671	45,770	774	527	280	33	
45,771	45,870	778	531	284	37	
45,871	45,970	782	535	288	41	
45,971	46,070	786	539	292	45	
46,071	46,170	790	543	296	49	
46,171	46,270	794	547	300	53	
46,271	46,370	798	551	304	57	
46,371	46,470	802	555	308	61	
46,471	46,570	806	559	312	65	
46,571	46,670	810	563	316	69	
46,671	46,770	814	567	320	73	
46,771	46,870	818	571	324	77	
46,871	46,970	822	575	328	81	
46,971	47,070	826	579	332	85	
47,071	47,170	830	583	336	89	
47,171	47,270	834	587	340	93	
47,271	47,370	838	591	344	97	
47,371	47,470	842	595	348	101	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
47,471	47,570	846	599	352	105	
47,571	47,670	850	603	356	109	
47,671	47,770	854	607	360	113	
47,771	47,870	858	611	364	117	
47,871	47,970	862	615	368	121	
47,971	48,070	866	619	372	125	
48,071	48,170	870	623	376	129	
48,171	48,270	874	627	380	133	
48,271	48,370	878	631	384	137	
48,371	48,470	882	635	388	141	
48,471	48,570	886	639	392	145	
48,571	48,670	890	643	396	149	
48,671	48,770	894	647	400	153	
48,771	48,870	898	651	404	157	
48,871	48,970	902	655	408	161	
48,971	49,070	908	661	414	167	
49,071	49,170	914	667	420	173	
49,171	49,270	920	673	426	179	
49,271	49,370	926	679	432	185	
49,371	49,470	932	685	438	191	
49,471	49,570	938	691	444	197	
49,571	49,670	944	697	450	203	
49,671	49,770	950	703	456	209	
49,771	49,870	956	709	462	215	
49,871	49,970	962	715	468	221	
49,971	50,070	968	721	474	227	
50,071	50,170	974	727	480	233	
50,171	50,270	980	733	486	239	
50,271	50,370	986	739	492	245	
50,371	50,470	992	745	498	251	
50,471	50,570	998	751	504	257	
50,571	50,670	1,004	757	510	263	
50,671	50,770	1,010	763	516	269	
50,771	50,870	1,016	769	522	275	
50,871	50,970	1,022	775	528	281	

# Married Filing Joint or Qualifying Widow(er) (continued)

## 2001 California 2EZ Tax Table

This table gives you credit for \$5,920 for your standard deduction, \$158 for your personal exemption credit, and \$247 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
50,971	51,070	1,028	781	534	287	
51,071	51,170	1,034	787	540	293	
51,171	51,270	1,040	793	546	299	
51,271	51,370	1,046	799	552	305	
51,371	51,470	1,052	805	558	311	
51,471	51,570	1,058	811	564	317	
51,571	51,670	1,064	817	570	323	
51,671	51,770	1,070	823	576	329	
51,771	51,870	1,076	829	582	335	
51,871	51,970	1,082	835	588	341	
51,971	52,070	1,088	841	594	347	
52,071	52,170	1,094	847	600	353	
52,171	52,270	1,100	853	606	359	
52,271	52,370	1,106	859	612	365	
52,371	52,470	1,112	865	618	371	
52,471	52,570	1,118	871	624	377	
52,571	52,670	1,124	877	630	383	
52,671	52,770	1,130	883	636	389	
52,771	52,870	1,136	889	642	395	
52,871	52,970	1,142	895	648	401	
52,971	53,070	1,148	901	654	407	
53,071	53,170	1,154	907	660	413	
53,171	53,270	1,160	913	666	419	
53,271	53,370	1,166	919	672	425	
53,371	53,470	1,172	925	678	431	
53,471	53,570	1,178	931	684	437	
53,571	53,670	1,184	937	690	443	
53,671	53,770	1,190	943	696	449	
53,771	53,870	1,196	949	702	455	
53,871	53,970	1,202	955	708	461	
53,971	54,070	1,208	961	714	467	
54,071	54,170	1,214	967	720	473	
54,171	54,270	1,220	973	726	479	
54,271	54,370	1,226	979	732	485	
54,371	54,470	1,232	985	738	491	
54,471	54,570	1,238	991	744	497	
54,571	54,670	1,244	997	750	503	
54,671	54,770	1,250	1,003	756	509	
54,771	54,870	1,256	1,009	762	515	
54,871	54,970	1,262	1,015	768	521	
54,971	55,070	1,268	1,021	774	527	
55,071	55,170	1,274	1,027	780	533	
55,171	55,270	1,280	1,033	786	539	
55,271	55,370	1,286	1,039	792	545	
55,371	55,470	1,292	1,045	798	551	
55,471	55,570	1,298	1,051	804	557	
55,571	55,670	1,304	1,057	810	563	
55,671	55,770	1,310	1,063	816	569	
55,771	55,870	1,316	1,069	822	575	
55,871	55,970	1,322	1,075	828	581	
55,971	56,070	1,328	1,081	834	587	
56,071	56,170	1,334	1,087	840	593	
56,171	56,270	1,340	1,093	846	599	
56,271	56,370	1,346	1,099	852	605	
56,371	56,470	1,352	1,105	858	611	
56,471	56,570	1,358	1,111	864	617	
56,571	56,670	1,364	1,117	870	623	
56,671	56,770	1,370	1,123	876	629	
56,771	56,870	1,376	1,129	882	635	
56,871	56,970	1,382	1,135	888	641	
56,971	57,070	1,388	1,141	894	647	
57,071	57,170	1,394	1,147	900	653	
57,171	57,270	1,400	1,153	906	659	
57,271	57,370	1,406	1,159	912	665	
57,371	57,470	1,412	1,165	918	671	
57,471	57,570	1,418	1,171	924	677	
57,571	57,670	1,424	1,177	930	683	
57,671	57,770	1,430	1,183	936	689	
57,771	57,870	1,436	1,189	942	695	
57,871	57,970	1,442	1,195	948	701	
57,971	58,070	1,448	1,201	954	707	
58,071	58,170	1,454	1,207	960	713	
58,171	58,270	1,460	1,213	966	719	
58,271	58,370	1,466	1,219	972	725	
58,371	58,470	1,472	1,225	978	731	
58,471	58,570	1,478	1,231	984	737	
58,571	58,670	1,484	1,237	990	743	
58,671	58,770	1,490	1,243	996	749	
58,771	58,870	1,496	1,249	1,002	755	
58,871	58,970	1,502	1,255	1,008	761	
58,971	59,070	1,508	1,261	1,014	767	
59,071	59,170	1,514	1,267	1,020	773	
59,171	59,270	1,520	1,273	1,026	779	
59,271	59,370	1,526	1,279	1,032	785	
59,371	59,470	1,532	1,285	1,038	791	
59,471	59,570	1,538	1,291	1,044	797	
59,571	59,670	1,544	1,297	1,050	803	
59,671	59,770	1,550	1,303	1,056	809	
59,771	59,870	1,556	1,309	1,062	815	
59,871	59,970	1,562	1,315	1,068	821	
59,971	60,070	1,568	1,321	1,074	827	
60,071	60,170	1,574	1,327	1,080	833	
60,171	60,270	1,580	1,333	1,086	839	
60,271	60,370	1,586	1,339	1,092	845	
60,371	60,470	1,592	1,345	1,098	851	
60,471	60,570	1,598	1,351	1,104	857	
60,571	60,670	1,604	1,357	1,110	863	
60,671	60,770	1,610	1,363	1,116	869	
60,771	60,870	1,616	1,369	1,122	875	
60,871	60,970	1,622	1,375	1,128	881	
60,971	61,070	1,628	1,381	1,134	887	
61,071	61,170	1,634	1,387	1,140	893	
61,171	61,270	1,640	1,393	1,146	899	
61,271	61,370	1,646	1,399	1,152	905	
61,371	61,470	1,652	1,405	1,158	911	

# Married Filing Joint or Qualifying Widow(er) (continued)

## 2001 California 2EZ Tax Table

This table gives you credit for \$5,920 for your standard deduction, \$158 for your personal exemption credit, and \$247 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
61,471	61,570	1,658	1,411	1,164	917	
61,571	61,670	1,664	1,417	1,170	923	
61,671	61,770	1,670	1,423	1,176	929	
61,771	61,870	1,676	1,429	1,182	935	
61,871	61,970	1,682	1,435	1,188	941	
61,971	62,070	1,688	1,441	1,194	947	
62,071	62,170	1,694	1,447	1,200	953	
62,171	62,270	1,700	1,453	1,206	959	
62,271	62,370	1,706	1,459	1,212	965	
62,371	62,470	1,712	1,465	1,218	971	
62,471	62,570	1,718	1,471	1,224	977	
62,571	62,670	1,724	1,477	1,230	983	
62,671	62,770	1,730	1,483	1,236	989	
62,771	62,870	1,736	1,489	1,242	995	
62,871	62,970	1,742	1,495	1,248	1,001	
62,971	63,070	1,748	1,501	1,254	1,007	
63,071	63,170	1,754	1,507	1,260	1,013	
63,171	63,270	1,760	1,513	1,266	1,019	
63,271	63,370	1,766	1,519	1,272	1,025	
63,371	63,470	1,772	1,525	1,278	1,031	
63,471	63,570	1,778	1,531	1,284	1,037	
63,571	63,670	1,784	1,537	1,290	1,043	
63,671	63,770	1,790	1,543	1,296	1,049	
63,771	63,870	1,796	1,549	1,302	1,055	
63,871	63,970	1,802	1,555	1,308	1,061	
63,971	64,070	1,808	1,561	1,314	1,067	
64,071	64,170	1,814	1,567	1,320	1,073	
64,171	64,270	1,820	1,573	1,326	1,079	
64,271	64,370	1,826	1,579	1,332	1,085	
64,371	64,470	1,832	1,585	1,338	1,091	
64,471	64,570	1,838	1,591	1,344	1,097	
64,571	64,670	1,844	1,597	1,350	1,103	
64,671	64,770	1,850	1,603	1,356	1,109	
64,771	64,870	1,856	1,609	1,362	1,115	
64,871	64,970	1,862	1,615	1,368	1,121	
64,971	65,070	1,868	1,621	1,374	1,127	
65,071	65,170	1,874	1,627	1,380	1,133	
65,171	65,270	1,880	1,633	1,386	1,139	
65,271	65,370	1,886	1,639	1,392	1,145	
65,371	65,470	1,892	1,645	1,398	1,151	
65,471	65,570	1,898	1,651	1,404	1,157	
65,571	65,670	1,904	1,657	1,410	1,163	
65,671	65,770	1,912	1,665	1,418	1,171	
65,771	65,870	1,920	1,673	1,426	1,179	
65,871	65,970	1,928	1,681	1,434	1,187	
65,971	66,070	1,936	1,689	1,442	1,195	
66,071	66,170	1,944	1,697	1,450	1,203	
66,171	66,270	1,952	1,705	1,458	1,211	
66,271	66,370	1,960	1,713	1,466	1,219	
66,371	66,470	1,968	1,721	1,474	1,227	
66,471	66,570	1,976	1,729	1,482	1,235	
66,571	66,670	1,984	1,737	1,490	1,243	
66,671	66,770	1,992	1,745	1,498	1,251	
66,771	66,870	2,000	1,753	1,506	1,259	
66,871	66,970	2,008	1,761	1,514	1,267	
66,971	67,070	2,016	1,769	1,522	1,275	
67,071	67,170	2,024	1,777	1,530	1,283	
67,171	67,270	2,032	1,785	1,538	1,291	
67,271	67,370	2,040	1,793	1,546	1,299	
67,371	67,470	2,048	1,801	1,554	1,307	
67,471	67,570	2,056	1,809	1,562	1,315	
67,571	67,670	2,064	1,817	1,570	1,323	
67,671	67,770	2,072	1,825	1,578	1,331	
67,771	67,870	2,080	1,833	1,586	1,339	
67,871	67,970	2,088	1,841	1,594	1,347	
67,971	68,070	2,096	1,849	1,602	1,355	
68,071	68,170	2,104	1,857	1,610	1,363	
68,171	68,270	2,112	1,865	1,618	1,371	
68,271	68,370	2,120	1,873	1,626	1,379	
68,371	68,470	2,128	1,881	1,634	1,387	
68,471	68,570	2,136	1,889	1,642	1,395	
68,571	68,670	2,144	1,897	1,650	1,403	
68,671	68,770	2,152	1,905	1,658	1,411	
68,771	68,870	2,160	1,913	1,666	1,419	
68,871	68,970	2,168	1,921	1,674	1,427	
68,971	69,070	2,176	1,929	1,682	1,435	
69,071	69,170	2,184	1,937	1,690	1,443	
69,171	69,270	2,192	1,945	1,698	1,451	
69,271	69,370	2,200	1,953	1,706	1,459	
69,371	69,470	2,208	1,961	1,714	1,467	
69,471	69,570	2,216	1,969	1,722	1,475	
69,571	69,670	2,224	1,977	1,730	1,483	
69,671	69,770	2,232	1,985	1,738	1,491	
69,771	69,870	2,240	1,993	1,746	1,499	
69,871	69,970	2,248	2,001	1,754	1,507	
69,971	70,070	2,256	2,009	1,762	1,515	
70,071	70,170	2,264	2,017	1,770	1,523	
70,171	70,270	2,272	2,025	1,778	1,531	
70,271	70,370	2,280	2,033	1,786	1,539	
70,371	70,470	2,288	2,041	1,794	1,547	
70,471	70,570	2,296	2,049	1,802	1,555	
70,571	70,670	2,304	2,057	1,810	1,563	
70,671	70,770	2,312	2,065	1,818	1,571	
70,771	70,870	2,320	2,073	1,826	1,579	
70,871	70,970	2,328	2,081	1,834	1,587	
70,971	71,070	2,336	2,089	1,842	1,595	
71,071	71,170	2,344	2,097	1,850	1,603	
71,171	71,270	2,352	2,105	1,858	1,611	
71,271	71,370	2,360	2,113	1,866	1,619	
71,371	71,470	2,368	2,121	1,874	1,627	
71,471	71,570	2,376	2,129	1,882	1,635	
71,571	71,670	2,384	2,137	1,890	1,643	
71,671	71,770	2,392	2,145	1,898	1,651	
71,771	71,870	2,400	2,153	1,906	1,659	
71,871	71,970	2,408	2,161	1,914	1,667	

# Married Filing Joint or Qualifying Widow(er) (continued)

## 2001 California 2EZ Tax Table

This table gives you credit for \$5,920 for your standard deduction, \$158 for your personal exemption credit, and \$247 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
71,971	72,070	2,416	2,169	1,922	1,675
72,071	72,170	2,424	2,177	1,930	1,683
72,171	72,270	2,432	2,185	1,938	1,691
72,271	72,370	2,440	2,193	1,946	1,699
72,371	72,470	2,448	2,201	1,954	1,707
72,471	72,570	2,456	2,209	1,962	1,715
72,571	72,670	2,464	2,217	1,970	1,723
72,671	72,770	2,472	2,225	1,978	1,731
72,771	72,870	2,480	2,233	1,986	1,739
72,871	72,970	2,488	2,241	1,994	1,747
72,971	73,070	2,496	2,249	2,002	1,755
73,071	73,170	2,504	2,257	2,010	1,763
73,171	73,270	2,512	2,265	2,018	1,771
73,271	73,370	2,520	2,273	2,026	1,779
73,371	73,470	2,528	2,281	2,034	1,787
73,471	73,570	2,536	2,289	2,042	1,795
73,571	73,670	2,544	2,297	2,050	1,803
73,671	73,770	2,552	2,305	2,058	1,811
73,771	73,870	2,560	2,313	2,066	1,819
73,871	73,970	2,568	2,321	2,074	1,827
73,971	74,070	2,576	2,329	2,082	1,835
74,071	74,170	2,584	2,337	2,090	1,843
74,171	74,270	2,592	2,345	2,098	1,851
74,271	74,370	2,600	2,353	2,106	1,859
74,371	74,470	2,608	2,361	2,114	1,867
74,471	74,570	2,616	2,369	2,122	1,875
74,571	74,670	2,624	2,377	2,130	1,883
74,671	74,770	2,632	2,385	2,138	1,891
74,771	74,870	2,640	2,393	2,146	1,899
74,871	74,970	2,648	2,401	2,154	1,907
74,971	75,070	2,656	2,409	2,162	1,915
75,071	75,170	2,664	2,417	2,170	1,923
75,171	75,270	2,672	2,425	2,178	1,931
75,271	75,370	2,680	2,433	2,186	1,939
75,371	75,470	2,688	2,441	2,194	1,947
75,471	75,570	2,696	2,449	2,202	1,955
75,571	75,670	2,704	2,457	2,210	1,963
75,671	75,770	2,712	2,465	2,218	1,971
75,771	75,870	2,720	2,473	2,226	1,979
75,871	75,970	2,728	2,481	2,234	1,987
75,971	76,070	2,736	2,489	2,242	1,995
76,071	76,170	2,744	2,497	2,250	2,003
76,171	76,270	2,752	2,505	2,258	2,011
76,271	76,370	2,760	2,513	2,266	2,019
76,371	76,470	2,768	2,521	2,274	2,027
76,471	76,570	2,776	2,529	2,282	2,035
76,571	76,670	2,784	2,537	2,290	2,043
76,671	76,770	2,792	2,545	2,298	2,051
76,771	76,870	2,800	2,553	2,306	2,059
76,871	76,970	2,808	2,561	2,314	2,067
76,971	77,070	2,816	2,569	2,322	2,075
77,071	77,170	2,824	2,577	2,330	2,083
77,171	77,270	2,832	2,585	2,338	2,091
77,271	77,370	2,840	2,593	2,346	2,099
77,371	77,470	2,848	2,601	2,354	2,107
77,471	77,570	2,856	2,609	2,362	2,115
77,571	77,670	2,864	2,617	2,370	2,123
77,671	77,770	2,872	2,625	2,378	2,131
77,771	77,870	2,880	2,633	2,386	2,139
77,871	77,970	2,888	2,641	2,394	2,147
77,971	78,070	2,896	2,649	2,402	2,155
78,071	78,170	2,904	2,657	2,410	2,163
78,171	78,270	2,912	2,665	2,418	2,171
78,271	78,370	2,920	2,673	2,426	2,179
78,371	78,470	2,928	2,681	2,434	2,187
78,471	78,570	2,936	2,689	2,442	2,195
78,571	78,670	2,944	2,697	2,450	2,203
78,671	78,770	2,952	2,705	2,458	2,211
78,771	78,870	2,960	2,713	2,466	2,219
78,871	78,970	2,968	2,721	2,474	2,227
78,971	79,070	2,976	2,729	2,482	2,235
79,071	79,170	2,984	2,737	2,490	2,243
79,171	79,270	2,992	2,745	2,498	2,251
79,271	79,370	3,000	2,753	2,506	2,259
79,371	79,470	3,008	2,761	2,514	2,267
79,471	79,570	3,016	2,769	2,522	2,275
79,571	79,670	3,024	2,777	2,530	2,283
79,671	79,770	3,032	2,785	2,538	2,291
79,771	79,870	3,040	2,793	2,546	2,299
79,871	79,970	3,048	2,801	2,554	2,307
79,971	80,070	3,056	2,809	2,562	2,315
80,071	80,170	3,064	2,817	2,570	2,323
80,171	80,270	3,072	2,825	2,578	2,331
80,271	80,370	3,080	2,833	2,586	2,339
80,371	80,470	3,088	2,841	2,594	2,347
80,471	80,570	3,096	2,849	2,602	2,355
80,571	80,670	3,104	2,857	2,610	2,363
80,671	80,770	3,112	2,865	2,618	2,371
80,771	80,870	3,120	2,873	2,626	2,379
80,871	80,970	3,128	2,881	2,634	2,387
80,971	81,070	3,136	2,889	2,642	2,395
81,071	81,170	3,144	2,897	2,650	2,403
81,171	81,270	3,152	2,905	2,658	2,411
81,271	81,370	3,160	2,913	2,666	2,419
81,371	81,470	3,169	2,922	2,675	2,428
81,471	81,570	3,178	2,931	2,684	2,437
81,571	81,670	3,187	2,940	2,693	2,446
81,671	81,770	3,196	2,949	2,702	2,455
81,771	81,870	3,206	2,959	2,712	2,465
81,871	81,970	3,215	2,968	2,721	2,474
81,971	82,070	3,224	2,977	2,730	2,483
82,071	82,170	3,234	2,987	2,740	2,493
82,171	82,270	3,243	2,996	2,749	2,502
82,271	82,370	3,252	3,005	2,758	2,511
82,371	82,470	3,262	3,015	2,768	2,521

# Married Filing Joint or Qualifying Widow(er) 2001 California 2EZ Tax Table *(continued)*

This table gives you credit for \$5,920 for your standard deduction, \$158 for your personal exemption credit, and \$247 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
82,471	82,570	3,271	3,024	2,777	2,530	
82,571	82,670	3,280	3,033	2,786	2,539	
82,671	82,770	3,289	3,042	2,795	2,548	
82,771	82,870	3,299	3,052	2,805	2,558	
82,871	82,970	3,308	3,061	2,814	2,567	
82,971	83,070	3,317	3,070	2,823	2,576	
83,071	83,170	3,327	3,080	2,833	2,586	
83,171	83,270	3,336	3,089	2,842	2,595	
83,271	83,370	3,345	3,098	2,851	2,604	
83,371	83,470	3,355	3,108	2,861	2,614	
83,471	83,570	3,364	3,117	2,870	2,623	
83,571	83,670	3,373	3,126	2,879	2,632	
83,671	83,770	3,382	3,135	2,888	2,641	
83,771	83,870	3,392	3,145	2,898	2,651	
83,871	83,970	3,401	3,154	2,907	2,660	
83,971	84,070	3,410	3,163	2,916	2,669	
84,071	84,170	3,420	3,173	2,926	2,679	
84,171	84,270	3,429	3,182	2,935	2,688	
84,271	84,370	3,438	3,191	2,944	2,697	
84,371	84,470	3,448	3,201	2,954	2,707	
84,471	84,570	3,457	3,210	2,963	2,716	
84,571	84,670	3,466	3,219	2,972	2,725	
84,671	84,770	3,475	3,228	2,981	2,734	
84,771	84,870	3,485	3,238	2,991	2,744	
84,871	84,970	3,494	3,247	3,000	2,753	
84,971	85,070	3,503	3,256	3,009	2,762	
85,071	85,170	3,513	3,266	3,019	2,772	
85,171	85,270	3,522	3,275	3,028	2,781	
85,271	85,370	3,531	3,284	3,037	2,790	
85,371	85,470	3,541	3,294	3,047	2,800	
85,471	85,570	3,550	3,303	3,056	2,809	
85,571	85,670	3,559	3,312	3,065	2,818	
85,671	85,770	3,568	3,321	3,074	2,827	
85,771	85,870	3,578	3,331	3,084	2,837	
85,871	85,970	3,587	3,340	3,093	2,846	
85,971	86,070	3,596	3,349	3,102	2,855	
86,071	86,170	3,606	3,359	3,112	2,865	
86,171	86,270	3,615	3,368	3,121	2,874	
86,271	86,370	3,624	3,377	3,130	2,883	
86,371	86,470	3,634	3,387	3,140	2,893	
86,471	86,570	3,643	3,396	3,149	2,902	
86,571	86,670	3,652	3,405	3,158	2,911	
86,671	86,770	3,661	3,414	3,167	2,920	
86,771	86,870	3,671	3,424	3,177	2,930	
86,871	86,970	3,680	3,433	3,186	2,939	
86,971	87,070	3,689	3,442	3,195	2,948	
87,071	87,170	3,699	3,452	3,205	2,958	
87,171	87,270	3,708	3,461	3,214	2,967	
87,271	87,370	3,717	3,470	3,223	2,976	
87,371	87,470	3,727	3,480	3,233	2,986	
87,471	87,570	3,736	3,489	3,242	2,995	
87,571	87,670	3,745	3,498	3,251	3,004	
87,671	87,770	3,754	3,507	3,260	3,013	
87,771	87,870	3,764	3,517	3,270	3,023	
87,871	87,970	3,773	3,526	3,279	3,032	
87,971	88,070	3,782	3,535	3,288	3,041	
88,071	88,170	3,792	3,545	3,298	3,051	
88,171	88,270	3,801	3,554	3,307	3,060	
88,271	88,370	3,810	3,563	3,316	3,069	
88,371	88,470	3,820	3,573	3,326	3,079	
88,471	88,570	3,829	3,582	3,335	3,088	
88,571	88,670	3,838	3,591	3,344	3,097	
88,671	88,770	3,847	3,600	3,353	3,106	
88,771	88,870	3,857	3,610	3,363	3,116	
88,871	88,970	3,866	3,619	3,372	3,125	
88,971	89,070	3,875	3,628	3,381	3,134	
89,071	89,170	3,885	3,638	3,391	3,144	
89,171	89,270	3,894	3,647	3,400	3,153	
89,271	89,370	3,903	3,656	3,409	3,162	
89,371	89,470	3,913	3,666	3,419	3,172	
89,471	89,570	3,922	3,675	3,428	3,181	
89,571	89,670	3,931	3,684	3,437	3,190	
89,671	89,770	3,940	3,693	3,446	3,199	
89,771	89,870	3,950	3,703	3,456	3,209	
89,871	89,970	3,959	3,712	3,465	3,218	
89,971	90,070	3,968	3,721	3,474	3,227	
90,071	90,170	3,978	3,731	3,484	3,237	
90,171	90,270	3,987	3,740	3,493	3,246	
90,271	90,370	3,996	3,749	3,502	3,255	
90,371	90,470	4,006	3,759	3,512	3,265	
90,471	90,570	4,015	3,768	3,521	3,274	
90,571	90,670	4,024	3,777	3,530	3,283	
90,671	90,770	4,033	3,786	3,539	3,292	
90,771	90,870	4,043	3,796	3,549	3,302	
90,871	90,970	4,052	3,805	3,558	3,311	
90,971	91,070	4,061	3,814	3,567	3,320	
91,071	91,170	4,071	3,824	3,577	3,330	
91,171	91,270	4,080	3,833	3,586	3,339	
91,271	91,370	4,089	3,842	3,595	3,348	
91,371	91,470	4,099	3,852	3,605	3,358	
91,471	91,570	4,108	3,861	3,614	3,367	
91,571	91,670	4,117	3,870	3,623	3,376	
91,671	91,770	4,126	3,879	3,632	3,385	
91,771	91,870	4,136	3,889	3,642	3,395	
91,871	91,970	4,145	3,898	3,651	3,404	
91,971	92,070	4,154	3,907	3,660	3,413	
92,071	92,170	4,164	3,917	3,670	3,423	
92,171	92,270	4,173	3,926	3,679	3,432	
92,271	92,370	4,182	3,935	3,688	3,441	
92,371	92,470	4,192	3,945	3,698	3,451	
92,471	92,570	4,201	3,954	3,707	3,460	
92,571	92,670	4,210	3,963	3,716	3,469	
92,671	92,770	4,219	3,972	3,725	3,478	
92,771	92,870	4,229	3,982	3,735	3,488	
92,871	92,970	4,238	3,991	3,744	3,497	

# Married Filing Joint or Qualifying Widow(er) (continued)

## 2001 California 2EZ Tax Table

This table gives you credit for \$5,920 for your standard deduction, \$158 for your personal exemption credit, and \$247 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
92,971	93,070	4,247	4,000	3,753	3,506
93,071	93,170	4,257	4,010	3,763	3,516
93,171	93,270	4,266	4,019	3,772	3,525
93,271	93,370	4,275	4,028	3,781	3,534
93,371	93,470	4,285	4,038	3,791	3,544
93,471	93,570	4,294	4,047	3,800	3,553
93,571	93,670	4,303	4,056	3,809	3,562
93,671	93,770	4,312	4,065	3,818	3,571
93,771	93,870	4,322	4,075	3,828	3,581
93,871	93,970	4,331	4,084	3,837	3,590
93,971	94,070	4,340	4,093	3,846	3,599
94,071	94,170	4,350	4,103	3,856	3,609
94,171	94,270	4,359	4,112	3,865	3,618
94,271	94,370	4,368	4,121	3,874	3,627
94,371	94,470	4,378	4,131	3,884	3,637
94,471	94,570	4,387	4,140	3,893	3,646
94,571	94,670	4,396	4,149	3,902	3,655
94,671	94,770	4,405	4,158	3,911	3,664
94,771	94,870	4,415	4,168	3,921	3,674
94,871	94,970	4,424	4,177	3,930	3,683
94,971	95,070	4,433	4,186	3,939	3,692
95,071	95,170	4,443	4,196	3,949	3,702
95,171	95,270	4,452	4,205	3,958	3,711
95,271	95,370	4,461	4,214	3,967	3,720
95,371	95,470	4,471	4,224	3,977	3,730
95,471	95,570	4,480	4,233	3,986	3,739
95,571	95,670	4,489	4,242	3,995	3,748
95,671	95,770	4,498	4,251	4,004	3,757
95,771	95,870	4,508	4,261	4,014	3,767
95,871	95,970	4,517	4,270	4,023	3,776

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
95,971	96,070	4,526	4,279	4,032	3,785
96,071	96,170	4,536	4,289	4,042	3,795
96,171	96,270	4,545	4,298	4,051	3,804
96,271	96,370	4,554	4,307	4,060	3,813
96,371	96,470	4,564	4,317	4,070	3,823
96,471	96,570	4,573	4,326	4,079	3,832
96,571	96,670	4,582	4,335	4,088	3,841
96,671	96,770	4,591	4,344	4,097	3,850
96,771	96,870	4,601	4,354	4,107	3,860
96,871	96,970	4,610	4,363	4,116	3,869
96,971	97,070	4,619	4,372	4,125	3,878
97,071	97,170	4,629	4,382	4,135	3,888
97,171	97,270	4,638	4,391	4,144	3,897
97,271	97,370	4,647	4,400	4,153	3,906
97,371	97,470	4,657	4,410	4,163	3,916
97,471	97,570	4,666	4,419	4,172	3,925
97,571	97,670	4,675	4,428	4,181	3,934
97,671	97,770	4,684	4,437	4,190	3,943
97,771	97,870	4,694	4,447	4,200	3,953
97,871	97,970	4,703	4,456	4,209	3,962
97,971	98,070	4,712	4,465	4,218	3,971
98,071	98,170	4,722	4,475	4,228	3,981
98,171	98,270	4,731	4,484	4,237	3,990
98,271	98,370	4,740	4,493	4,246	3,999
98,371	98,470	4,750	4,503	4,256	4,009
98,471	98,570	4,759	4,512	4,265	4,018
98,571	98,670	4,768	4,521	4,274	4,027
98,671	98,770	4,777	4,530	4,283	4,036
98,771	98,870	4,787	4,540	4,293	4,046
98,871	98,970	4,796	4,549	4,302	4,055

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
98,971	99,070	4,805	4,558	4,311	4,064
99,071	99,170	4,815	4,568	4,321	4,074
99,171	99,270	4,824	4,577	4,330	4,083
99,271	99,370	4,833	4,586	4,339	4,092
99,371	99,470	4,843	4,596	4,349	4,102
99,471	99,570	4,852	4,605	4,358	4,111
99,571	99,670	4,861	4,614	4,367	4,120
99,671	99,770	4,870	4,623	4,376	4,129
99,771	99,870	4,880	4,633	4,386	4,139
99,871	99,970	4,889	4,642	4,395	4,148
99,971	100,000	4,898	4,651	4,404	4,157
OVER \$100,000 YOU MUST USE FORM 540A or FORM 540. Go to <a href="http://www.ftb.ca.gov">www.ftb.ca.gov</a>					

## 2001 California 2EZ Tax Table

This table gives you credit for \$5,920 for your standard deduction, \$79 for your personal exemption credit, and \$247 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
0	13,870	0	0	0	0
13,871	13,970	1	0	0	0
13,971	14,070	2	0	0	0
14,071	14,170	3	0	0	0
14,171	14,270	4	0	0	0
14,271	14,370	5	0	0	0
14,371	14,470	6	0	0	0
14,471	14,570	7	0	0	0
14,571	14,670	8	0	0	0
14,671	14,770	9	0	0	0
14,771	14,870	10	0	0	0
14,871	14,970	11	0	0	0
14,971	15,070	12	0	0	0
15,071	15,170	13	0	0	0
15,171	15,270	14	0	0	0
15,271	15,370	15	0	0	0
15,371	15,470	16	0	0	0
15,471	15,570	17	0	0	0
15,571	15,670	18	0	0	0
15,671	15,770	19	0	0	0
15,771	15,870	20	0	0	0
15,871	15,970	21	0	0	0
15,971	16,070	22	0	0	0
16,071	16,170	23	0	0	0
16,171	16,270	24	0	0	0
16,271	16,370	25	0	0	0
16,371	16,470	26	0	0	0
16,471	16,570	27	0	0	0
16,571	16,670	28	0	0	0
16,671	16,770	29	0	0	0
16,771	16,870	30	0	0	0
16,871	16,970	31	0	0	0
16,971	17,070	32	0	0	0
17,071	17,170	33	0	0	0
17,171	17,270	34	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
17,271	17,370	35	0	0	0
17,371	17,470	36	0	0	0
17,471	17,570	38	0	0	0
17,571	17,670	40	0	0	0
17,671	17,770	42	0	0	0
17,771	17,870	44	0	0	0
17,871	17,970	46	0	0	0
17,971	18,070	48	0	0	0
18,071	18,170	50	0	0	0
18,171	18,270	52	0	0	0
18,271	18,370	54	0	0	0
18,371	18,470	56	0	0	0
18,471	18,570	58	0	0	0
18,571	18,670	60	0	0	0
18,671	18,770	62	0	0	0
18,771	18,870	64	0	0	0
18,871	18,970	66	0	0	0
18,971	19,070	68	0	0	0
19,071	19,170	70	0	0	0
19,171	19,270	72	0	0	0
19,271	19,370	74	0	0	0
19,371	19,470	76	0	0	0
19,471	19,570	78	0	0	0
19,571	19,670	80	0	0	0
19,671	19,770	82	0	0	0
19,771	19,870	84	0	0	0
19,871	19,970	86	0	0	0
19,971	20,070	88	0	0	0
20,071	20,170	90	0	0	0
20,171	20,270	92	0	0	0
20,271	20,370	94	0	0	0
20,371	20,470	96	0	0	0
20,471	20,570	98	0	0	0
20,571	20,670	100	0	0	0
20,671	20,770	102	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
20,771	20,870	104	0	0	0
20,871	20,970	106	0	0	0
20,971	21,070	108	0	0	0
21,071	21,170	110	0	0	0
21,171	21,270	112	0	0	0
21,271	21,370	114	0	0	0
21,371	21,470	116	0	0	0
21,471	21,570	118	0	0	0
21,571	21,670	120	0	0	0
21,671	21,770	122	0	0	0
21,771	21,870	124	0	0	0
21,871	21,970	126	0	0	0
21,971	22,070	128	0	0	0
22,071	22,170	130	0	0	0
22,171	22,270	132	0	0	0
22,271	22,370	134	0	0	0
22,371	22,470	136	0	0	0
22,471	22,570	138	0	0	0
22,571	22,670	140	0	0	0
22,671	22,770	142	0	0	0
22,771	22,870	144	0	0	0
22,871	22,970	146	0	0	0
22,971	23,070	148	0	0	0
23,071	23,170	150	0	0	0
23,171	23,270	152	0	0	0
23,271	23,370	154	0	0	0
23,371	23,470	156	0	0	0
23,471	23,570	158	0	0	0
23,571	23,670	160	0	0	0
23,671	23,770	162	0	0	0
23,771	23,870	164	0	0	0
23,871	23,970	166	0	0	0
23,971	24,070	168	0	0	0
24,071	24,170	170	0	0	0
24,171	24,270	172	0	0	0

# 2001 California 2EZ Tax Table

# Head of Household (continued)

This table gives you credit for \$5,920 for your standard deduction, \$79 for your personal exemption credit, and \$247 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
24,271	24,370	174	0	0	0
24,371	24,470	176	0	0	0
24,471	24,570	178	0	0	0
24,571	24,670	180	0	0	0
24,671	24,770	182	0	0	0
24,771	24,870	184	0	0	0
24,871	24,970	186	0	0	0
24,971	25,070	188	0	0	0
25,071	25,170	190	0	0	0
25,171	25,270	192	0	0	0
25,271	25,370	194	0	0	0
25,371	25,470	196	0	0	0
25,471	25,570	198	0	0	0
25,571	25,670	200	0	0	0
25,671	25,770	202	0	0	0
25,771	25,870	204	0	0	0
25,871	25,970	206	0	0	0
25,971	26,070	208	0	0	0
26,071	26,170	210	0	0	0
26,171	26,270	212	0	0	0
26,271	26,370	214	0	0	0
26,371	26,470	216	0	0	0
26,471	26,570	218	0	0	0
26,571	26,670	220	0	0	0
26,671	26,770	222	0	0	0
26,771	26,870	224	0	0	0
26,871	26,970	226	0	0	0
26,971	27,070	228	0	0	0
27,071	27,170	230	0	0	0
27,171	27,270	232	0	0	0
27,271	27,370	234	0	0	0
27,371	27,470	236	0	0	0
27,471	27,570	238	0	0	0
27,571	27,670	240	0	0	0
27,671	27,770	242	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
27,771	27,870	244	0	0	0
27,871	27,970	246	0	0	0
27,971	28,070	248	1	0	0
28,071	28,170	250	3	0	0
28,171	28,270	252	5	0	0
28,271	28,370	254	7	0	0
28,371	28,470	256	9	0	0
28,471	28,570	258	11	0	0
28,571	28,670	260	13	0	0
28,671	28,770	262	15	0	0
28,771	28,870	264	17	0	0
28,871	28,970	266	19	0	0
28,971	29,070	268	21	0	0
29,071	29,170	270	23	0	0
29,171	29,270	272	25	0	0
29,271	29,370	274	27	0	0
29,371	29,470	276	29	0	0
29,471	29,570	278	31	0	0
29,571	29,670	280	33	0	0
29,671	29,770	282	35	0	0
29,771	29,870	284	37	0	0
29,871	29,970	286	39	0	0
29,971	30,070	288	41	0	0
30,071	30,170	290	43	0	0
30,171	30,270	292	45	0	0
30,271	30,370	294	47	0	0
30,371	30,470	296	49	0	0
30,471	30,570	298	51	0	0
30,571	30,670	300	53	0	0
30,671	30,770	302	55	0	0
30,771	30,870	304	57	0	0
30,871	30,970	306	59	0	0
30,971	31,070	308	61	0	0
31,071	31,170	310	63	0	0
31,171	31,270	312	65	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
31,271	31,370	314	67	0	0
31,371	31,470	316	69	0	0
31,471	31,570	318	71	0	0
31,571	31,670	320	73	0	0
31,671	31,770	322	75	0	0
31,771	31,870	324	77	0	0
31,871	31,970	326	79	0	0
31,971	32,070	328	81	0	0
32,071	32,170	330	83	0	0
32,171	32,270	332	85	0	0
32,271	32,370	334	87	0	0
32,371	32,470	336	89	0	0
32,471	32,570	338	91	0	0
32,571	32,670	340	93	0	0
32,671	32,770	342	95	0	0
32,771	32,870	344	97	0	0
32,871	32,970	346	99	0	0
32,971	33,070	348	101	0	0
33,071	33,170	350	103	0	0
33,171	33,270	353	106	0	0
33,271	33,370	357	110	0	0
33,371	33,470	361	114	0	0
33,471	33,570	365	118	0	0
33,571	33,670	369	122	0	0
33,671	33,770	373	126	0	0
33,771	33,870	377	130	0	0
33,871	33,970	381	134	0	0
33,971	34,070	385	138	0	0
34,071	34,170	389	142	0	0
34,171	34,270	393	146	0	0
34,271	34,370	397	150	0	0
34,371	34,470	401	154	0	0
34,471	34,570	405	158	0	0
34,571	34,670	409	162	0	0
34,671	34,770	413	166	0	0

# 2001 California 2EZ Tax Table

# Head of Household (continued)

This table gives you credit for \$5,920 for your standard deduction, \$79 for your personal exemption credit, and \$247 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
34,771	34,870	417	170	0	0	
34,871	34,970	421	174	0	0	
34,971	35,070	425	178	0	0	
35,071	35,170	429	182	0	0	
35,171	35,270	433	186	0	0	
35,271	35,370	437	190	0	0	
35,371	35,470	441	194	0	0	
35,471	35,570	445	198	0	0	
35,571	35,670	449	202	0	0	
35,671	35,770	453	206	0	0	
35,771	35,870	457	210	0	0	
35,871	35,970	461	214	0	0	
35,971	36,070	465	218	0	0	
36,071	36,170	469	222	0	0	
36,171	36,270	473	226	0	0	
36,271	36,370	477	230	0	0	
36,371	36,470	481	234	0	0	
36,471	36,570	485	238	0	0	
36,571	36,670	489	242	0	0	
36,671	36,770	493	246	0	0	
36,771	36,870	497	250	3	0	
36,871	36,970	501	254	7	0	
36,971	37,070	505	258	11	0	
37,071	37,170	509	262	15	0	
37,171	37,270	513	266	19	0	
37,271	37,370	517	270	23	0	
37,371	37,470	521	274	27	0	
37,471	37,570	525	278	31	0	
37,571	37,670	529	282	35	0	
37,671	37,770	533	286	39	0	
37,771	37,870	537	290	43	0	
37,871	37,970	541	294	47	0	
37,971	38,070	545	298	51	0	
38,071	38,170	549	302	55	0	
38,171	38,270	553	306	59	0	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
38,271	38,370	557	310	63	0	
38,371	38,470	561	314	67	0	
38,471	38,570	565	318	71	0	
38,571	38,670	569	322	75	0	
38,671	38,770	573	326	79	0	
38,771	38,870	577	330	83	0	
38,871	38,970	581	334	87	0	
38,971	39,070	585	338	91	0	
39,071	39,170	589	342	95	0	
39,171	39,270	593	346	99	0	
39,271	39,370	597	350	103	0	
39,371	39,470	601	354	107	0	
39,471	39,570	605	358	111	0	
39,571	39,670	609	362	115	0	
39,671	39,770	613	366	119	0	
39,771	39,870	617	370	123	0	
39,871	39,970	621	374	127	0	
39,971	40,070	625	378	131	0	
40,071	40,170	629	382	135	0	
40,171	40,270	633	386	139	0	
40,271	40,370	637	390	143	0	
40,371	40,470	641	394	147	0	
40,471	40,570	645	398	151	0	
40,571	40,670	649	402	155	0	
40,671	40,770	653	406	159	0	
40,771	40,870	657	410	163	0	
40,871	40,970	661	414	167	0	
40,971	41,070	665	418	171	0	
41,071	41,170	670	423	176	0	
41,171	41,270	676	429	182	0	
41,271	41,370	682	435	188	0	
41,371	41,470	688	441	194	0	
41,471	41,570	694	447	200	0	
41,571	41,670	700	453	206	0	
41,671	41,770	706	459	212	0	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
41,771	41,870	712	465	218	0	
41,871	41,970	718	471	224	0	
41,971	42,070	724	477	230	0	
42,071	42,170	730	483	236	0	
42,171	42,270	736	489	242	0	
42,271	42,370	742	495	248	1	
42,371	42,470	748	501	254	7	
42,471	42,570	754	507	260	13	
42,571	42,670	760	513	266	19	
42,671	42,770	766	519	272	25	
42,771	42,870	772	525	278	31	
42,871	42,970	778	531	284	37	
42,971	43,070	784	537	290	43	
43,071	43,170	790	543	296	49	
43,171	43,270	796	549	302	55	
43,271	43,370	802	555	308	61	
43,371	43,470	808	561	314	67	
43,471	43,570	814	567	320	73	
43,571	43,670	820	573	326	79	
43,671	43,770	826	579	332	85	
43,771	43,870	832	585	338	91	
43,871	43,970	838	591	344	97	
43,971	44,070	844	597	350	103	
44,071	44,170	850	603	356	109	
44,171	44,270	856	609	362	115	
44,271	44,370	862	615	368	121	
44,371	44,470	868	621	374	127	
44,471	44,570	874	627	380	133	
44,571	44,670	880	633	386	139	
44,671	44,770	886	639	392	145	
44,771	44,870	892	645	398	151	
44,871	44,970	898	651	404	157	
44,971	45,070	904	657	410	163	
45,071	45,170	910	663	416	169	
45,171	45,270	916	669	422	175	

# 2001 California 2EZ Tax Table

# Head of Household (continued)

This table gives you credit for \$5,920 for your standard deduction, \$79 for your personal exemption credit, and \$247 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
45,271	45,370	922	675	428	181	
45,371	45,470	928	681	434	187	
45,471	45,570	934	687	440	193	
45,571	45,670	940	693	446	199	
45,671	45,770	946	699	452	205	
45,771	45,870	952	705	458	211	
45,871	45,970	958	711	464	217	
45,971	46,070	964	717	470	223	
46,071	46,170	970	723	476	229	
46,171	46,270	976	729	482	235	
46,271	46,370	982	735	488	241	
46,371	46,470	988	741	494	247	
46,471	46,570	994	747	500	253	
46,571	46,670	1,000	753	506	259	
46,671	46,770	1,006	759	512	265	
46,771	46,870	1,012	765	518	271	
46,871	46,970	1,018	771	524	277	
46,971	47,070	1,024	777	530	283	
47,071	47,170	1,030	783	536	289	
47,171	47,270	1,036	789	542	295	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
47,271	47,370	1,042	795	548	301	
47,371	47,470	1,048	801	554	307	
47,471	47,570	1,054	807	560	313	
47,571	47,670	1,060	813	566	319	
47,671	47,770	1,066	819	572	325	
47,771	47,870	1,072	825	578	331	
47,871	47,970	1,078	831	584	337	
47,971	48,070	1,084	837	590	343	
48,071	48,170	1,090	843	596	349	
48,171	48,270	1,096	849	602	355	
48,271	48,370	1,102	855	608	361	
48,371	48,470	1,108	861	614	367	
48,471	48,570	1,114	867	620	373	
48,571	48,670	1,120	873	626	379	
48,671	48,770	1,126	879	632	385	
48,771	48,870	1,132	885	638	391	
48,871	48,970	1,138	891	644	397	
48,971	49,070	1,144	897	650	403	
49,071	49,170	1,150	903	656	409	
49,171	49,270	1,156	909	662	415	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
49,271	49,370	1,162	915	668	421	
49,371	49,470	1,169	922	675	428	
49,471	49,570	1,177	930	683	436	
49,571	49,670	1,185	938	691	444	
49,671	49,770	1,193	946	699	452	
49,771	49,870	1,201	954	707	460	
49,871	49,970	1,209	962	715	468	
49,971	50,000	1,217	970	723	476	
OVER \$50,000 YOU MUST USE FORM 540A OR FORM 540. Go to <a href="http://www.ftb.ca.gov">www.ftb.ca.gov</a>						

**Filing Requirements for Most People.** You must file a return if either your California gross income or your California adjusted gross income was more than the amount shown for your filing status, age, and number of dependents.

On 12/31/01, my filing status was:	and on 12/31/01, my age was <sup>6</sup> :	California Gross Income <sup>1</sup>			California Adjusted Gross Income <sup>2</sup>		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of household <sup>3</sup>	Under 65	11,901	20,134	26,309	9,521	17,754	23,929
	65 or older	15,851	22,026	26,966	13,471	19,646	24,586
Married filing joint or Married filing separate <sup>4</sup>	Under 65 (both spouses)	23,803	32,036	38,211	19,042	27,275	33,450
	65 or older (one spouse)	27,753	33,928	38,868	22,992	29,167	34,107
	65 or older (both spouses)	31,703	37,878	42,818	26,942	33,117	38,057
Qualifying widow(er) with a dependent child	Under 65		20,134	26,309		17,754	23,929
	65 or older		22,026	26,966		19,646	24,586
Dependent of another person – any filing status	Any age	More than your standard deduction <sup>5</sup>					

<sup>1</sup> **California gross income** is all income you received in the form of money, goods, property, and services from all sources that is not exempt from tax. Gross income does not include any adjustments or deductions.

<sup>2</sup> **California adjusted gross income** is your federal adjusted gross income from all sources reduced or increased by all California income adjustments.

<sup>3</sup> See page 6.

<sup>4</sup> The income of both spouses must be combined. If the combined income from both spouses is more than the amounts listed, both spouses may be required to file a return.

<sup>5</sup> See page 11, question 1.

<sup>6</sup> If your 65th birthday is on January 1, 2002, you are considered to be age 65 on December 31, 2001.

## Additional Information

### Privacy Act Notice

The Information Practices Act of 1977 and the federal Privacy Act require the Franchise Tax Board to tell you why we ask you for information. The FTB Operations and Compliance Branches ask for tax return information to carry out the Personal Income Tax Law of the State of California. We may request additional information if we audit your return or take collection action.

If you meet the income requirements, the Revenue and Taxation Code requires you to file a return on the form we prescribe (Sections 18501 and 18621). When you file this or other documents, you must include your social security number for identification and return processing (Section 18624).

It is mandatory to furnish all information requested when you are required to file any documents prescribed by the Franchise Tax Board. If you do not file a return, or do not provide the information we ask for, or provide fraudulent information, the law states you may be charged penalties and interest and, in certain cases, you may be subject to criminal prosecution. We also may disallow claimed exemptions, exclusions, credits, deductions, or adjustments. This could make the tax higher or delay or reduce any refund.

We may give the information you furnish us to the United States Internal Revenue Service, the proper official of any state imposing an income tax or a tax measured by income, the Multistate Tax Commission, and California government agencies and officials, as provided by law. If you owe any monies, we may disclose the amount due to employers, financial institutions, county recorders, vacation trust funds, process agents, and other payers.

You have a right to access records containing your personal information maintained by the Franchise Tax Board. The officials responsible for maintaining the information are: 1) Filing of returns - Chief, Filing Division; 2) Auditing of returns - Chief, Audit Division; and 3) Collection of monies - Chief, Accounts Receivable Management Division. The address is:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-1040

Telephone:

Within the United States ..... (800) 852-5711  
Outside the United States (not toll-free) ..... (916) 845-6500

### Your Rights As A Taxpayer

Our goal at the FTB is to make certain that your rights are protected so that you will have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB Pub. 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how you can request written advice from the FTB on whether a particular transaction is taxable. Get this publication from our Website or order using our automated toll-free phone service.

### Innocent Spouse Relief

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no longer living with your spouse, or (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. In addition, you may qualify for relief pursuant to a divorce decree. If any of the circumstances fit you, you may apply by writing a letter to the Franchise Tax Board requesting relief. Your request should include

your name, your social security number, the year or years in question, a statement explaining why you believe you qualify for relief, and if applicable, a copy of your court order. Mail your request to: ANALYSIS & LEGAL SECTION, MS G-8, FRANCHISE TAX BOARD, PO BOX 2952, SACRAMENTO CA 95812-2952

### Voting is Everybody's Business

You may register to vote if you meet these requirements:

- You are a United States citizen;
- You are a resident of California;
- You will be 18 years old by the date of the next election; and
- You are not in prison or on parole for the conviction of a felony.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 15 days before that election. To obtain a Voter Registration Card, call the Secretary of State's office toll-free voter hotline at (800) 345-VOTE, or visit their Website at:

[www.ss.ca.gov](http://www.ss.ca.gov)

**It's Your Right . . . Register and Vote.**

### Homeowner and Renter Assistance

**Homeowner assistance** is a once-a-year payment from the State of California based on part of the property taxes assessed and paid on your home. If eligible, you could receive up to 96% of the property taxes you paid in the prior year. In 2001, you would have qualified for this assistance if you:

- Were one of the following on December 31, 2000: 62 years of age or older, blind, or disabled; and
- Owned your home and lived in it on December 31, 2000, had total household income of \$35,251 or less, and are a U.S. citizen, designated alien, or qualified alien when you file your claim.

**Renter assistance** is a once-a-year payment from the State of California based on part of the property taxes that you pay indirectly when you pay your rent. In 2001, you would have qualified for this assistance if you:

- Were one of the following on December 31, 2000: 62 years of age or older, blind, or disabled; and
- Paid \$50 or more rent per month in the prior year, had total household income of \$35,251 or less, and are a U.S. citizen, designated alien, or qualified alien when you file your claim.

**Note:** Assistance payments for the 2001 filing season were increased by 45% of the normal amount. Claims may be filed until June 30, 2002.

**The 2002 filing season for these programs begins July 1, 2002. For more information, call (800) 852-5711.**

### Write to Us

If you write to us, be sure your letter includes your social security number, your daytime and evening telephone numbers, and a copy of the notice. Send your letter to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0040

We will respond within 6 weeks. In some cases, we may call you to respond to your inquiry, or to ask you for additional information. **Do not attach correspondence to your tax return unless the correspondence relates to an item on your return.**

# Need Assistance? We're Here To Help!

*Want to e-file?    Have a question?    Want to check on your refund?    Need a tax form?*

## Visit our Website at: [www.ftb.ca.gov](http://www.ftb.ca.gov)

- Find software to prepare and e-file your return
- Find a tax professional or other business that can e-file your return
- Check your refund status
- Find answers to questions
- Download, view, and print California and federal tax forms.
- Find out about payment options
- Find out what to do if you receive an FTB notice
- How to contact the FTB
- Send an email to the Executive Officer

## Call Us (800) 852-5711

**Our customer service representatives will be happy to help you.**

Monday – Friday, 7 a.m. to 8 p.m.  
Saturdays, 8 a.m. to 5 p.m.

**Note:** We may modify these hours without notice to meet operational needs.

### Asistencia Bilingüe en Español

Para obtener servicios en Español y asistencia para completar su declaración de impuestos/formularios, llame al número de teléfono (anotado arriba) que le corresponde.

### Assistance for persons with disabilities

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment should call:

From voice phone . . . . . (800) 735-2922  
(California Relay Service)  
From TTY/TDD . . . . . (800) 822-6268  
(direct line to FTB customer service)

For other assistance or special accommodations, call (800) 852-5711.

## Automated Toll-Free Phone Service (800) 338-0505

Our automated toll-free phone service is available 24 hours a day, seven days a week in English and Spanish, to callers with touch-tone telephones.

- Get current year tax refund, balance due, and payment information.
- Order California and federal tax forms and publications (using the order code); and
- Hear recorded answers to many of your tax questions (using the question code).

## Code California Forms and Publications:

- 900 California Resident Income Tax Booklet (includes Form 540 and Form 540A)
- 965 Form 540 2EZ Tax Booklet
- 903 Schedule CA (540), California Adjustments
- 932 FTB 3506, Child and Dependent Care Expenses Credit
- 907 540-ES, Estimated Tax for Individuals
- 908 540X, Amended Individual Income Tax Return
- 914 California Nonresident Income Tax Booklet (includes Long and Short Form 540NR)
- 921 FTB 3519, Payment Voucher for Automatic Extension for Individuals
- 922 FTB 3525, Substitute for W-2 Wage and Tax Statement . . .
- 949 FTB 3567, Installment Agreement Request
- 934 FTB Pub. 1540, California Head of Household Filing Status Information
- 943 FTB Pub. 4058, California Taxpayers' Bill of Rights

## Code 2001 Federal Tax Booklets

- 902 1040 Booklet (with Schedules A, B, D, & E; Forms 1040V, EIC, and 2441)
- 904 1040A Booklet (with Schedule 1; Form EIC)
- 915 1040EZ Booklet

## Code Quick answers to questions:

- 100 Do I need to file a return?
- 111 Which form should I use?
- 201 How can I get an extension to file?
- 203 What is and how do I qualify for the nonrefundable renter's credit?
- 204 I never received a Form W-2. What do I do?
- 207 Should I file my return even though I do not have the money to pay?
- 215 Who qualifies me to use the head of household filing status?
- 216 I'm due a refund. Do I still need to file a return?
- 504 I'm head of my house. Why was I denied head of household filing status?
- 610 Can I pay my taxes with a credit card?
- 612 I mailed my return and haven't heard anything. Should I send a copy of my return?
- 613 I forgot to attach my Form(s) W-2 when I mailed my return. What do I do?
- 615 How do I get a copy of my state tax return?
- 616 What should I do if my federal tax return was examined and changed by the IRS?
- 619 How do I report a change of address?
- 214 What is the status of the Board of Equalization's case (Appeal of Helmi Hisserich) regarding a qualifying dependent for the Head of Household filing status?
- 506 How can I get information about my Form 1099-G?

\$\$

For You

### Earned Income Credit (EIC)

If you earned less than \$32,121 (less than \$10,700 if you do not have any qualifying children), you may be eligible to get the EIC to reduce the federal tax you owe, or get a refund if you do not owe any federal tax. Call the IRS at (800) 829-4477 and enter topic 601 when instructed, or see your federal tax booklet for more information.

### Homeowners and Renters Assistance (HRA)

This California program reimburses qualifying homeowners and renters for a portion of the property tax they paid in the prior year. See page 31 for more information.

